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Annual Reports

OF the TOWN and School DISTRICT


DEERFIELD

NEW HAMPSHIRE

1985



first firehouse and truck, 1932



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TOWN OFFICERS

Board of Selectmen		Term Expires	Municipal Budget Committee:		Term Expires
Joanne F. Wasson		March, 1986	George F. Menard		March, 1986
James T. Alexander		March, 1987	Donald R. Watts		March, 1986
Robert B. Sanborn		March, 1988	Wadsworth Winslow, Jr.		March, 1986
	Town Clerk:		Robert S. Farr		March, 1987
Ruth S. Sanborn		March, 1987	Amy Marquis		March, 1987
	Town Treasurer:		Donald F. Smith		March, 1987
Aloysia Hickey-Poole		March, 1987	David L. Baker, Jr. - Appt.		March, 1986
	Tax Collector:		John G. Williams		March, 1988
Shirley Winslow		March, 1987	Jonathan C. Winslow		March, 1988
Cynthia Tomilson - Deputy		Appointed	James T. Alexander	Selectman Member	
	Moderator:		George Humphrey	School Board Member	
James A. McIntyre		March, 1986		Overseer of Welfare:	
	Trustees of Trust Funds:		Martha Southmayd		March, 1986
Folger A. Shores		March, 1986		Police:	
Albert H. Burt		March, 1987	Cameron Harbison, Chief	Appointed Office	
David L. Baker, Jr.		March, 1988		Special Police Officers:	
	Library Trustees:		Massad Ayoob	Robert A. Stevens	
Linda E. Tuttle		March, 1986	Richard Jean	Elizabeth Wunderlich	
Frederick E. Dodge		March, 1986	Peter Lindahl	Robert Wunderlich	
Nancy Copeland		March, 1987		Librarian:	
William E. Sanborn		March, 1987	Evelyn Cronyn	Appointed Office	
George W. Owen		March, 1988		Health Officer:	
Karen Wilkins		March, 1988	Larry Erickson	Appointed Office	
	Water Commissioners:			Building Inspector:	
Louis A. Nephew-Appt.		March, 1986	Richard Pelletier	Appt. Expires	
Willis Rollins, Jr.		March, 1986		April, 1986	
Charles Sanborn		March, 1987		Board of Adjustment:	
	Supervisors of Checklist:		Willard Whiting	April, 1986	
Willis Rollins, Jr. - Appt.		March, 1986	Roger Mathes	April, 1987	
Albert H. Burt		March, 1988	Rita Hutchinson	April, 1988	
Warren Billings, Jr.		March, 1990	Charles Copeland	April, 1989	
	Town Auditor:		Thomas Fowke	April, 1990	
Robert A. Stevens		March, 1986	Linda Tuttle	Alternate	
	Planning Board Members:		Warren Guinan	Alternate	
John Brinkler		March, 1986	Paul O'Connell	Alternate	
Philip Bilodeau		March, 1987		Conservation Commission:	
Frederick McGarry		March, 1988	Winfred Hutchinson	April, 1986	
Harry W. Wasson		March, 1988	Werner Kaatz	April, 1986	
Joseph Dubiansky	Alternate		Alf Lindahl	April, 1986	
David Sidmore	Alternate		Robert Farr	April, 1987	
Robert B. Sanborn	Selectman Member		Frederick McGarry	April, 1987	
	Highway Agent:		Frances Menard	April, 1987	
Keith Rollins		March, 1986	James McIntyre	April, 1988	

TOWN OFFICERS

Parks and Recreation Commission:

James County	Appt. Expires
Richard Knowlton	April, 1986
	April, 1987

OFFICE HOURS

Town Hall

Veasey Park Commissioners:

Priscilla Smith	April, 1986
Jolene Smith	April, 1987
Gary Cole	April, 1988

Board of Selectmen:

Monday evening	8 P.M.
Office open Mon. - Thurs.	7:30 A.M. - 3:00
Sat.	8 A.M. - 12 noon

Cemetery Commission:

Robert A. Stevens	April, 1986
Roger C. King	April, 1987
Frederick Dodge	April, 1988

Town Clerk:

Mon., Wed., Fri.	9 A.M. - 11
Monday evening	5 P.M. - 7

Forestry Committee:

David Sidmore	April, 1986
Frederick Dodge	April, 1987
Roger C. King	April, 1988

Tax Collector:

Mon. & Wed.	9 A.M. - 11
Thurs. evening	7 P.M. - 9

Fire Warden:

George F. Clark

LANDFILL HOURS:

Winter hours:

Saturday	11:30 A.M. - 4 P.M.
Sunday	8:30 A.M. - 12 noon

Fire Wards:

George F. Clark	Donald F. Smith
James Alexander	

Summer hours:

Saturday	8 A.M. - 5 P.M.
Sunday	8 A.M. - 12 noon

Fire Chief:

George F. Clark

CLOSED ON HOLIDAYS
PERMITS ARE REQUIRED

Deputy Fire Wardens:

Charles Copeland	David O'Neal
Lewis G. Clark, Jr.	James T. Alexander
Warren Billings, Jr.	Keith Rollins
Dwight Stevens	Mark Tibbetts
	Donald F. Smith

Planning Board:

First & Third Wednesday (at Soldiers Mem. Bldg.)	7:30 P.M.
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Representatives to the General Court:

Roger C. King
John L. Sherburne

Board of Adjustment:

Fourth Tuesday (at Soldiers Mem. Bldg.)	7:30 P.M.
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THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Deerfield in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Deerfield Town Hall in said Deerfield, on Tuesday, the eleventh day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: (This ordinance would limit town growth by restricting building permits to 27 and subdivision to 3 lots per subdivision for a period of one year from this date.)
3. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: (This amendment modifies and clarifies the definition of Home Occupation.)
4. Are you in favor of the Adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: (This amendment provides measuring the frontage of a lot on the setback line when the property is on the exterior of a curving street. Clarifies current ordinance.)
5. Are you in favor of the Adoption of Amendment No. 4 as proposed by the Planning Board for the Town Building Code as follows: (This amendment provides for the adoption of the BOCA Building Code with certain minor insertions and deletions.)

The polls are to open at 10:00 A.M. and will close not earlier than 7:00 o'clock P.M.

Given under our hands and seal, this 22nd day of February, in the year of our Lord nineteen hundred and eighty-six.

Joanne F. Wasson	Selectmen
James T. Alexander	of
Robert B. Sanborn	Deerfield

A true copy of Warrant -- Attest:

Joanne F. Wasson	Selectmen
James T. Alexander	of
Robert B. Sanborn	Deerfield

Business articles will be taken up on March 15, 1986 at 10:00 A.M.

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Deerfield in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Deerfield Town Hall in said Deerfield, on Saturday, the fifteenth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To see if the Town will vote to raise and appropriate the sum of \$20,000 for the purpose of repairing and reconstructing Old Center Road. Approved by the Budget Committee.

2. To see if the Town will vote to raise and appropriate the sum of 10,000 for the purpose of repairing and reconstructing South Road. The State to contribute \$20,000. Approved by the Budget Committee.
3. To see if the Town will vote to authorize the Selectmen to withdraw the sum of \$25,000 from the Build/Repair Bridge Fund for the purpose of meeting town obligations of Bridge No. Deerfield 161/023 known as Cotton Road Bridge. Approved by the Budget Committee.
4. To see if the Town will vote to raise and appropriate the sum of \$1,500 to repair and improve existing water holes. Approved by the Budget Committee.
5. To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in the Capital Reserve Fund for Town Offices established by Article 6 at the 1984 annual meeting and to authorize the Selectmen to withdraw this amount from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972. Approved by the Budget Committee.
6. To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in the Sanitary Landfill Capital Reserve Fund established by Article 5 at the 1985 annual meeting and to authorize the Selectmen to withdraw this amount from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972. Approved by the Budget Committee.
7. To see if the Town will vote to raise and appropriate the sum of \$4,500 to continue repairs to the Pleasant Lake outlet sluiceway; to replace culverts under road below the Pleasant Lake dam; and to improve drainage downstream from the Pleasant Lake dam. Approved by the Budget Committee.
8. To see if the Town will vote to raise and appropriate the sum of \$650 for the purpose of hiring a surveyor to prepare a survey of Veasey Park. Approved by the Budget Committee.
9. To see if the Town will authorize the Selectmen to withdraw \$50,000 from the Highway Equipment Capital Reserve Fund for the purchase of a new loader. Approved by the Budget Committee.
10. To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of hiring a professional firm to conduct an audit of the financial accounts of the Town of Deerfield. Approved by the Budget Committee.
11. To see if the Town will vote to authorize the Selectmen to sell the 12 acres of commercial land purchased from Dwight F. Raab and described on the plan of T. W. Chesley Plan No. 2453A as revised in December 1974.
12. To see if the Town will vote to authorize the Selectmen to place any monies received from the sale of land as described above in Article 11 in the Capital Reserve Fund for town-owned dams established by Article 10 at the 1985 annual meeting.
13. To raise and appropriate the sum of \$125,000 (not to exceed) for the purpose of reconstructing Freeses Pond Dam; and to authorize the Selectmen to withdraw from the Capital Reserve Fund the sum of \$51,700 plus the accrued interest, as voted at the 1985 annual meeting for this purpose, to be applied toward the total cost of the dam reconstruction. Petition article. Approved by the Budget Committee.
14. We, the undersigned Deerfield town voters, request the the Town of Deerfield raise and appropriate \$500 for the support of the Seacoast Mental Health Center. Petition article. Disapproved by the Budget Committee.

15. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

16. To see if the Town will authorize the Selectmen to hire money in anticipation of taxes.

17. To see if the Town will vote to authorize the Board of Selectmen to contract for the sale of timber and other wood products from any Town property. Revenues are to be deposited to the Town general fund.

18. To see if the Town will authorize the Selectmen to sell the grave sites in town owned cemeteries.

19. To see if the Town will vote to accept sums of monies, from the following persons for the purposes stated:

- a. Two hundred fifty dollars, from Irene Phillips, for cemetery lot and care of Phillips lot in the Morrison Cemetery.
- b. One hundred fifty dollars, from Mrs. Eleanor Ambrose, for cemetery lot at Morrison Cemetery.
- c. Twenty-five dollars, from Leonard Stevens, for care of Stevens lot at Morrison Cemetery.
- d. One hundred dollars, from Margaret Doggett, for care of Hammond lot at Fogg-Freese Cemetery.

20. To see if the Town will authorize the Planning Board to prepare and amend a recommended program of municipal capital improvement projects pursuant to RSA 674:5 through 8.

21. To see if the Town will vote to authorize the Planning Board, pursuant to RSA 674:43 I, to review and approve or disapprove site plans for the development of tracts for nonresidential uses or for multi-family dwelling units. It shall be the duty of the town clerk, pursuant to RSA 674:43 II, to file with the Rockingham County Register of Deeds a certificate of notice showing that the Planning Board has been so authorized and giving the date of such authorization. The authority hereby conferred on the Planning Board shall be in addition to the authority to review site plans for development of tracts for nonresidential uses granted at the annual meeting of 1977.

22. To see if the Town will vote to indemnify and save harmless any employee, board member or officer of the Town for loss or damage to him while acting within the scope of his employment or office, all as provided in RSA 31:105.

23. To see if the Town will authorize the Selectmen to adopt written guidelines relative to general assistance for the Town as required by RSA 165:1 II.

24. To see if the Town will vote to change the purpose of the Town Offices Capital Reserve Fund to broaden the purpose to include land acquisition and site preparation for Town Offices. (Two thirds vote required.)

25. To see if the Town will vote to adopt the following ordinance:
As provided for by RSA 261:157-a, any person who was captured and incarcerated for 30 days or more while serving in a qualifying war or armed conflict as defined in RSA 72:28 IV, and who was honorably discharged, shall be entitled to register one motor vehicle owned by him or her without payment of the fee for registration, provided the person furnishes the town clerk with satisfactory proof of these circumstances and is otherwise entitled to register the vehicle in Deerfield.

26. To see if the Town will vote to accept the following grants of interests in real estate made as conditions of subdivision approval:

- a. fee interest in land on southeasterly side of Haynes Road for highway widening from RPB Realty Corp.
- b. easement in land on southeasterly side of Haynes Road for a fire pond from RPB Realty Corp.
- c. fee interest in land on northwesterly side of Haynes Road, easterly side of Ridge Road and junction of Ridge and Range Roads for highway widening purposes, from James S. Fernald and Earl L. Kalil, Jr.

27. To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to enter into a cooperative agreement, pursuant to RSA Chapter 53-A, for the purpose of joining together towns in a joint and cooperative effort for the disposal of solid waste in a manner which will meet federal and state regulations. The cooperative to be formed under the cooperative agreement will be designated the "TriCounty Solid Waste Management Cooperative". A copy of the current draft of the proposed cooperative agreement is posted with the warrant and is available at town offices during normal business hours. The Board of Selectmen is specifically authorized on behalf of the Town (a) to execute and deliver the agreement (with such changes therein from the posted agreement as the Board of Selectmen shall approve, such approval to be conclusively evidenced by the Board of Selectmen's execution thereof, and such other instruments, documents, and agreements as the Board of Selectmen, in cooperation with the Town counsel, may deem necessary or desirable in furtherance of the purposes of this agreement, including but not limited to instruments, documents and agreements with private parties for the collection, transportation, delivery and disposition of all or part of any solid waste generated within the Town to designated resource recovery facilities or such other facilities as may be designated by the Town for processing, or for other disposition or handling; (b) to cause to be performed all obligations which may from time to time be required pursuant to the terms of the cooperative agreement; and (c) to take action thereto.

28. To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to enact ordinances or regulations concerning the supervision and regulation of the collection, transportation, delivery and disposition of all or part of any solid waste generated within the Town so that the same is delivered to a designated resource recovery facility or such other facilities as may be designated by the Town for processing or for other disposition or handling.

29. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend money from the State, Federal or other governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

30. To transact any business that may legally come before this meeting.

Given under our hands and seal, this 22nd day of February, in the year of our Lord nineteen hundred and eighty-six.

Joanne F. Wasson	Selectmen
James T. Alexander	of
Robert B. Sanborn	Deerfield

A true copy of Warrant -- Attest:

Joanne F. Wasson	Selectmen
James T. Alexander	of
Robert B. Sanborn	Deerfield

BUDGET OF THE TOWN OF DEERFIELD

PURPOSES OF APPROPRIATION	Actual Appropriations 1985	Actual Expenditures 1985	Selectmen's Budget 1986	Budget Committee Recommended	Not Recommend
GENERAL GOVERNMENT:					
Town Officers Salary	4,700.00	4,700.00	4,700.00	4,700.00	
Town Officers Expenses	34,704.00	35,190.07	43,104.00	43,104.00	
Election & Registration Expenses	1,100.00	1,032.28	2,875.00	2,875.00	
Cemeteries	6,850.00	3,718.60	6,850.00	6,850.00	
General Government Buildings	19,055.00	17,349.73	25,800.00	25,800.00	
Planning and Zoning (5,000.00)	1,240.00	9,104.66	10,300.00	10,300.00	
Legal Expenses	10,000.00	8,226.10	10,000.00	10,000.00	
Advertising & Regional Association	2,225.00	1,655.36	2,500.00	2,500.00	
Office Equipment	500.00	126.00	1,350.00	1,350.00	
Master Plan	7,000.00	2,625.83	7,000.00	7,000.00	
Tax Maps & Assessing	3,000.00	1,345.22	9,500.00	9,500.00	
Audit (W)	3,500.00	4,400.00	3,500.00	3,500.00	
PUBLIC SAFETY:					
Police Department	43,000.00	40,660.95	47,128.00	47,128.00	
Fire Department	18,600.00	18,600.00	20,600.00	20,600.00	
Civil Defense	1,000.00	823.35	1,000.00	1,000.00	
Building Inspection	600.00	400.00	1,500.00	1,500.00	
Forest Fires	2,000.00	151.23	2,000.00	2,000.00	
Forest Commission	100.00	-	100.00	100.00	
Police Cruiser	10,500.00	10,500.00	-	-	
Snow Plow & Wing	4,212.00	4,212.00	-	-	
HIGHWAY, STREETS & BRIDGES:					
Town Maintenance - Roads	100,000.00	107,269.56	110,000.00	110,000.00	
Road Surfacing	50,000.00	45,812.32	50,000.00	50,000.00	
Old Center Road (W)	10,000.00	8,726.10	20,000.00	20,000.00	
Mt. Delight Road	10,000.00	6,253.05	-	-	
South Road (W)	10,000.00	10,000.00	10,000.00	10,000.00	
Pleasant Hill Road	5,000.00	5,358.04	-	-	
Currier Road	4,500.00	2,284.85	-	-	
Reconstruct Gravel Roads			10,000.00	10,000.00	
SANITATION:					
Sanitary Landfill	25,000.00	24,062.84	25,000.00	25,000.00	
Sanitary Landfill Collection (W, C.R., R.S.)	15,000.00	15,000.00	15,000.00	15,000.00	
HEALTH:					
Health Department	9,026.00	8,826.25	10,400.00	10,400.00	
Ambulance	1,000.00	1,000.00	1,000.00	1,000.00	
Animal Control	1,300.00	1,120.00	1,300.00	1,300.00	
Vital Statistics & Census	275.00	275.00	275.00	275.00	
Rescue Squad	1,225.00	1,231.14	1,500.00	1,500.00	
Mental Health Center (W)					500.00
WELFARE:					
General Assistance (8,250.90)	7,000.00	16,391.20	20,000.00	20,000.00	
Old Age Assistance	4,000.00	2,943.57	4,000.00	4,000.00	
EDUCATION AND RECREATION:					
Library/Soldiers Memorial Bldg.	2,000.00	1,752.34	2,500.00	2,500.00	
Parks and Recreation	7,680.00	6,651.34	8,661.00	8,661.00	
Memorial Day/Old Home Day	550.00	550.00	550.00	550.00	
Conservation Commission	300.00	95.00	300.00	4,100.00	
Library			2,796.00	2,796.00	
Survey Veasey Park (W)			650.00	650.00	

	Actual Appropriations 1985	Actual Expenditures 1985	Selectmen's Budget 1986	Budget Committee Recommended	Not Recommended
DEBT SERVICE:					
Interest - Long Term Bonds & Notes	800.00	700.00	-0-	-0-	
Interest - Tax Anticipation Notes	5,000.00	2,308.34	4,000.00	4,000.00	
Accelerated TRA	10,000.00	10,000.00	-0-	-0-	
CAPITAL OUTLAY:					
Computer Services	3,000.00	1,261.92	3,000.00	3,000.00	
Town Offices (W, C.R., R.S.)	5,000.00	5,000.00	15,000.00	15,000.00	
Freeses Pond Study	300.00	282.68	300.00	300.00	
Freeses Pond Dam (W, C.R.)	51,700.00	51,700.00	125,000.00	125,000.00	
OPERATING TRANSFERS OUT:					
Highway Equipment Fund	7,000.00	7,000.00		7,000.00	
Police/Fire Equipment Fund	7,500.00	7,500.00	7,500.00	7,500.00	
Town Owned Dams	2,500.00	2,500.00	-0-	-0-	
Bridge Fund	10,000.00	10,000.00	10,000.00	10,000.00	
Loader (W, C.R.)			50,000.00	50,000.00	
Cotton Road Bridge (W, C.R.)			25,000.00	25,000.00	
MISCELLANEOUS:					
FICA	11,000.00	6,573.97	7,000.00	7,000.00	
Insurance (14,000.00)	28,200.00	39,578.23	40,000.00	40,000.00	
Water Holes (W)			1,500.00	1,500.00	
Pleasant Lake Sluiceway (W)			4,500.00	4,500.00	
TOTAL APPROPRIATIONS (27,250.00)	579,742.00	574,829.12	786,539.00	797,339.00	500.00
Less: Amount of Estimated Revenues, Exclusive of Taxes				433,308.00	
Amount of Taxes to be Raised (Exclusive of School & County Taxes				364,031.00	
SOURCES OF REVENUE					
	Estimated Revenues 1985	Actual Revenues 1985	Estimated Revenues 1986		
TAXES					
Resident Taxes	13,900.00	14,600.00	15,000.00		
Yield Taxes	7,000.00	4,183.85	4,000.00		
Interest & Penalties on Taxes	12,000.00	21,000.00	20,000.00		
Inventory Penalties	500.00	872.91	700.00		
INTERGOVERNMENTAL REVENUES - STATE					
Shared Revenue-Block Grant	27,000.00	21,854.00	21,854.00		
Highway Block Grant	50,168.00	50,168.00	50,168.00		
Reimb. a/c State-Federal Forest Land	1,300.00	1,258.00	1,258.00		
LICENSES AND PERMITS					
Motor Vehicle Permit Fees	75,000.00	123,615.00	128,000.00		
Dog Licenses	1,500.00	1,476.00	1,500.00		
Business Licenses, Permits & Filing Fees	1,800.00	2,166.00	2,166.00		
CHARGES FOR SERVICES					
Income from Departments	900.00	6,763.00	7,000.00		
Rent of Town Property	600.00	790.00	800.00		

	Estimated Revenues 1985	Actual Revenues 1985	Estimated Revenues 1986
<u>MISCELLANEOUS REVENUES</u>			
Interest on Deposits	12,400.00	10,535.41	11,000.00
Workers' Comp. Refund	1,800.00	2,821.00	3,000.00
Reimbursement Trust Funds - Cemetery	5,500.00	3,718.60	5,500.00
Grading Lot - Fair Association		1,008.00	-0-
Reimb. - Damage to Mountain Road		862.00	
<u>OTHER FINANCING SOURCES</u>			
Withdrawal from Capital Reserve	5,500.00	5,500.00	128,000.00
Revenue Sharing Fund	27,500.00	27,500.00	30,000.00
Off site fund			2,500.00
TOTAL REVENUES AND CREDITS	<u>244,368.00</u>	<u>299,829.77</u>	<u>433,308.00</u>

1985 SUMMARY INVENTORY OF VALUATION

Land - Current Use	\$ 607,300
All Other Land	24,049,300
Buildings	38,945,800
Public Utilities - Electric	12,951,500
TOTAL VALUATION	<u>\$76,553,900</u>
Less:	
Elderly Exemptions	431,900
TOTAL EXEMPTIONS ALLOWED	431,900
NET VALUATION	76,122,000

1985 STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED

Town Officers' Salaries	4,700
Town Officers' Expenses	34,704
Election & Registration Expenses	1,100
Cemeteries	6,850
General Government Bldg.	19,055
Planning & Zoning	1,240
Legal Expenses	10,000
Advertising & Regional Assoc.	2,225
Office Equipment	500
Master Plan	7,000
Tax Maps & Assessing	3,000
Audit	3,500
Police Department	43,000
Fire Department	18,600
Civil Defense	1,000
Building Inspection	600
Forest Fires	2,000
Forest Commission	100
Police Cruiser	10,500
Snow Plow & Wing	4,212
Town Maintenance	100,000
Currier Road	4,500
Road Surfacing	50,000
Old Center Road	10,000
Mt. Delight Road	10,000
South Road	10,000
Pleasant Hill Road	5,000
Solid Waste Disposal	25,000
Sanitary Landfill Collection	15,000
Health Department	9,026
Hospitals & Ambulances	1,000
Animal Control	1,300
Vital Statistics & Census	275
Rescue Squad	1,225
General Assistance	7,000
Old Age Assistance	4,000
Library/Soldiers Memorial Bldg.	2,000
Parks & Recreation	7,680
Memorial Day/Old Home Day	550
Conservation Commission	300
Interest-Long Term Bonds & Notes	800

Interest - Tax Anticipation Notes	5,000
Accelerated TRA	10,000
Computer Services	3,000
Town Offices	5,000
Freezes Pond Study	300
Freezes Pond Dam	51,700
Highway Equip. Fund	7,000
Police/Fire Equip. Fund	7,500
Town Owned Dams	2,500
Bridge Fund	10,000
FICA	11,000
Insurance	28,200
TOTAL APPROPRIATIONS	<u>579,742</u>

Less: Estimated Revenues & Credits	
Resident Taxes	13,100
Yield Taxes	7,000
Interest and Penalties on Taxes	23,669
Inventory Penalties	500
Shared Revenue-Block Grant	21,854
Highway Block Grant	50,168
Reimb. a/c State-Federal Forest Land	2,257
Reimb. Workers' Comp./School	2,820
Motor Vehicle Permit Fees	100,000
Dog Licenses	1,220
Business Licenses,Permits,Filing fees	1,563
Income From Departments	3,736
Rent of Town Property	790
Interest on Deposits	7,301
Withdrawals from Capital Reserve	5,500
Revenue Sharing Fund	27,500
Fund Balance	<u>49,552</u>
TOTAL REVENUES AND CREDITS	318,530

Net Town Appropriations	261,212
Net School Tax Assessment	1,234,622
County Tax Assessment	<u>79,247</u>
Total of Town, School & County	1,575,081
DEDUCT:	
Total Business Profits Tax Reimb.	41,082
ADD War Service Credits	9,600
ADD Overlay	28,320
Property Taxes to be Raised	<u>1,571,919</u>

ALLOCATION OF TAX DOLLAR

Town	School	County
\$3.81	\$15.83	\$1.01

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES FOR 1985

GENERAL GOVERNMENT:	<u>Appropriated</u>	<u>Expended</u>
Town Officers Salary	4,700.00	4,700.00
Town Officers Expenses	34,704.00	35,190.07
Election & Registration Expenses	1,100.00	1,032.28
Cemeteries	6,850.00	3,718.60
General Government Buildings	19,055.00	17,349.73
Planning & Zoning	1,240.00	9,104.66
Legal Expenses	10,000.00	8,226.10
Advertising & Regional Association	2,225.00	1,655.36
Office Equipment	500.00	126.00
Master Plan	7,000.00	2,625.83
Tax Maps & Assessing	3,000.00	1,345.22
Audit	3,500.00	4,400.00
PUBLIC SAFETY:		
Police Department	43,300.00	40,660.95
Fire Department	18,600.00	18,600.00
Civil Defense	1,000.00	823.35
Building Inspector	600.00	400.00
Forest Fires	2,000.00	151.23
Forest Commission	100.00	-0-
Police Cruiser	10,500.00	10,500.00
Snow Plow & Wing	4,212.00	4,212.00
HIGHWAYS, STREETS & BRIDGES:		
Town Maintenance	100,000.00	107,269.56
Road Surfacing	50,000.00	45,812.32
Old Center Road	10,000.00	8,726.10
Mt. Delight Road	10,000.00	6,253.05
South Road	10,000.00	10,000.00
Pleasant Hill Road	5,000.00	5,358.04
Currier Road	4,500.00	2,284.85
SANITATION:		
Sanitary Landfill	25,000.00	24,062.84
Sanitary Landfill Collection	15,000.00	15,000.00
HEALTH:		
Health Department	9,026.00	8,826.25
Hospitals & Ambulances	1,000.00	1,000.00
Animal Control	1,300.00	1,120.00
Vital Statistics & Census	275.00	275.00
Rescue Squad	1,225.00	1,231.14
WELFARE:		
General Assistance	7,000.00	16,391.20
Old Age Assistance	4,000.00	2,943.57
CULTURE & RECREATION:		
Library/Soldiers Memorial Bldg.	2,000.00	1,752.34
Parks and Recreation	7,680.00	6,651.34
Memorial Day/Old Home Day	550.00	550.00
Conservation Commission	300.00	95.00
DEBT SERVICE:		
Interest-Long Term Bonds & Notes	800.00	700.00
Interest-Tax Anticipation Notes	5,000.00	2,308.34
Accelerated TRA	10,000.00	10,000.00

1985 SUMMARY INVENTORY OF VALUATION

Land - Current Use	\$ 607,300
All Other Land	24,049,300
Buildings	38,945,800
Public Utilities - Electric	12,951,500
TOTAL VALUATION	<u>\$76,553,900</u>
Less:	
Elderly Exemptions	431,900
TOTAL EXEMPTIONS ALLOWED	431,900
NET VALUATION	76,122,000

Interest - Tax Anticipation Notes	5,000
Accelerated TRA	10,000
Computer Services	3,000
Town Offices	5,000
Freezes Pond Study	300
Freezes Pond Dam	51,700
Highway Equip. Fund	7,000
Police/Fire Equip. Fund	7,500
Town Owned Dams	2,500
Bridge Fund	10,000
FICA	11,000
Insurance	28,200
TOTAL APPROPRIATIONS	<u>579,742</u>

1985 STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED

Town Officers' Salaries	4,700
Town Officers' Expenses	34,704
Election & Registration Expenses	1,100
Cemeteries	6,850
General Government Bldg.	19,055
Planning & Zoning	1,240
Legal Expenses	10,000
Advertising & Regional Assoc.	2,225
Office Equipment	500
Master Plan	7,000
Tax Maps & Assessing	3,000
Audit	3,500
Police Department	43,000
Fire Department	18,600
Civil Defense	1,000
Building Inspection	600
Forest Fires	2,000
Forest Commission	100
Police Cruiser	10,500
Snow Plow & Wing	4,212
Town Maintenance	100,000
Currier Road	4,500
Road Surfacing	50,000
Old Center Road	10,000
Mt. Delight Road	10,000
South Road	10,000
Pleasant Hill Road	5,000
Solid Waste Disposal	25,000
Sanitary Landfill Collection	15,000
Health Department	9,026
Hospitals & Ambulances	1,000
Animal Control	1,300
Vital Statistics & Census	275
Rescue Squad	1,225
General Assistance	7,000
Old Age Assistance	4,000
Library/Soldiers Memorial Bldg.	2,000
Parks & Recreation	7,680
Memorial Day/Old Home Day	550
Conservation Commission	300
Interest-Long Term Bonds & Notes	800

Less: Estimated Revenues & Credits	
Resident Taxes	13,100
Yield Taxes	7,000
Interest and Penalties on Taxes	23,669
Inventory Penalties	500
Shared Revenue-Block Grant	21,854
Highway Block Grant	50,168
Reimb. a/c State-Federal Forest Land	2,257
Reimb. Workers' Comp./School	2,820
Motor Vehicle Permit Fees	100,000
Dog Licenses	1,220
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ALLOCATION OF TAX DOLLAR

Town	School	County
\$3.81	\$15.83	\$1.01

Dearborn Land	Candia Rd.
Freeses Pond-Raab Lot 50 Ac.	No. side Freeses
Cheverie Land	Freeses Pond
Richard Land	Freeses Pond
Witham Land	Freeses Pond
Kenney Land	Freeses Pond
Town Hall Lot	
Soldiers Memorial Lot	
Fire Station Lot	Birch Rd.
Total Land	256,300
Fire Sub Station:	
Building & Constents	51,000
Police Department:	
Cruiser & Equipment	19,000
Highway Dept.:	
Building & Equip.	225,900
School:	
Land, bldg., equip.	1,265,000
Civil Defense Equip.	12,400
Total	2,293,300

Filing Fees:		4.00
4 @ \$1.00		
Marriage License Fee for		338.00
Sec'y of State 26 @ 13.00		
		<u>\$125,588.80</u>
	Cr.	
By remittance to Treasurer		\$125,433.30
Paid Dog License Fees		155.50
		<u>\$125,588.80</u>
	Ruth S. Sanborn,	
	Town Clerk	

TAX COLLECTOR'S REPORT
SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES

REPORT OF THE TOWN CLERK
January 1, 1985 to December 31, 1985
Dr.

1985 Motor Vehicle Permits:

January	9055.00
February	8017.00
March	9247.00
April	10716.00
May	9482.00
June	9984.00
July	12740.00
August	9506.00
September	9744.00
October	12773.00
November	11910.00
December	<u>10441.00</u>

\$123,615.00

Dog Licenses:

71 Male Dogs	426.00
@\$6.00	
28 Female Dogs	182.00
@\$6.50	
141 Spayed or Neutered	
@\$3.50	493.50
47 Dogs @ \$2.00	94.00
13 Dogs, Portion	
of Year	40.30

Group Licenses:

3 @\$12.00	36.00
4 @\$20.00	80.00
4 @\$25.00	<u>100.00</u>

216.00

Penalties

\$1.00 permonth	<u>80.00</u>
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\$ 1,631.80

LEVY OF 1985
Dr.

Taxes Committed to Collector:

Property Taxes	\$1,564,189.00
Resident Taxes	13,100.00
Yield Taxes	<u>4,666.99</u>
	\$1,581,955.99

Added Taxes:

Property Taxes	647.00
Resident Taxes	<u>1,650.00</u>
	\$ 2,297.00

Overpayments:

a/c Property Taxes	1,303.52
a/c Yield Taxes	<u>195.64</u>
	\$ 1,499.16

Int. Collected on

Delinquent Taxes	2,022.21
Penalties - Resident	<u>63.00</u>
	\$ 2,085.21

TOTAL DEBITS \$1,587,837.36

Dr.

Remittances to Treasurer:

Property Taxes	\$1,334,237.71
Resident Taxes	13,000.00
Yield Taxes	4,183.85
Interest Collected	2,022.21
Penalties-Resident	<u>63.00</u>
	\$1,353,506.77

Abatements Made During Year:

Property Taxes	\$ 1,793.42
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Uncollected Taxes
 Property Taxes \$ 230,108.39
 Resident Taxes 1,750.00
 Yield Taxes 678.78
\$ 232,538.17

TOTAL CREDITS \$1,587,837.36

LEVY OF 1984
 Dr.
 Uncollected Taxes - As of Jan. 1, 1985:
 Property Taxes \$380,961.67
 Resident Taxes 2,410.00
\$383,371.67

Added Taxes:
 Resident Taxes \$ 540.00

Overpayments:
 a/c Resident Taxes 30.00

Penalties Collected -
 Resident Taxes 159.00

TOTAL DEBITS \$ 384,100.67

Cr.
 Remittances to Treasurer:
 Property Taxes \$379,628.45
 Resident Taxes 1,590.00
 Penalties -Resident 159.00
\$381,377.45

Uncollected Taxes - Dec. 31, 1985:
 Property Taxes \$ 1,333.22
 Resident Taxes 1,390.00
\$ 2,723.22

TOTAL CREDITS \$ 384,100.67

LEVY OF PRIOR YEARS

Dr.
 Uncollected Taxes - As of Jan. 1, 1985:
 Property Taxes \$1,051.61
 Resident Taxes 1,934.00
 Yield Taxes 1,703.81
\$4,689.42

Penalties - Resident 2.00

TOTAL DEBITS \$4,691.42

Cr.
 Remittances to Treasurer
 Property Taxes \$ 15.67
 Resident Taxes 20.00
 Penalties - Resident 2.00
\$ 37.67

Abatements Made During Year:
 Property Taxes \$ 98.00
 Resident Taxes 950.00
\$1,048.00

Uncollected Taxes - Dec. 31, 1985:
 Property Taxes \$ 937.94
 Resident Taxes 964.00
 Yield Taxes 1,703.81
\$3,605.75

TOTAL CREDITS \$4,691.42

SUMMARY OF TAX SALES ACCOUNTS

	Dr. 1984	1983	Previous Years
Balance of Unredeemed Taxes Jan. 1, 1985		\$33,727.84	\$22,321.11
Taxes Sold to Town During Current Fiscal Year	\$76,378.33		
Interest Collected After Sale	1,859.24	2,342.49	9,064.29
Redemption Costs	64.00	38.00	78.00
Overpayments	41.65	387.93	
TOTAL DEBITS	\$78,342.22	\$36,496.26	\$31,463.40
Cr.			
Remittances to Treasurer During Year:			
Redemptions	\$37,640.50	\$ 5,013.83	\$16,983.36
Interest & Costs After Sale	1,923.24	2,380.49	9,142.29
Abatements During Year			1,006.89
Unredeemed Taxes - December 31, 1985	38,779.48	19,101.94	4,330.86
TOTAL CREDITS	\$78,343.22	\$36,496.26	\$31,463.40

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Joanne F. Wasson, Selectman	\$	750.00
James T. Alexander, Selectman		600.00
Robert B. Sanborn, Selectman		650.00
Ruth S. Sanborn, Town Clerk		600.00
Aloysia Hickey-Poole, Treasurer		600.00
Shirley Winslow, Tax Collector		1,175.00
Robert A. Stevens, Auditor		225.00
David Baker, Trustee of Trust Funds		100.00
	\$	<u>4,700.00</u>

TOWN OFFICERS EXPENSES

Brown & Saltmarsh, Supplies	\$	279.73
Ruth Sanborn, Postage, supplies		95.63
Treasurer, State of N.H., Supplies		337.33
New England Telephone, Service		957.36
U. S. Postal Service, Postage	2,000.00	
Pitney Bowes, Meter rental		165.00
Rockingham County, Recordings, plans		973.00
Equity Publishing Corp., RSA		88.70
Curry Copy & Printing, Assessment books		543.30
Taft Business Machines, Supplies		659.64
Spiral Binding Co., Binders		26.40
Wheeler & Clark, Dog tags, licenses		90.97
VerCom, Inc., Service - copy paper		685.63
Little Newspapers, Inc., Notices		78.00
Deerfield Community Center, Collating Town Report		800.00
David Sidmore, Tax Map copies		209.25
Folger Shores, Postage		6.16
George Walsh, Ribbons		10.00
Edward Howard, Probate		5.50
Tom-Ray Office Supply, Supplies		124.38
Robert Sanborn, Reimb. - lunches		29.27
Hillsborough Probate Court, Probate		.50
AT & T, Rental, service		605.33
Real Data Corp., Transfer index		24.00
Postmaster, Box rental		7.00
Schwaab, Inc., Stamps		59.20
Joanne Wasson, Reimb., supplies		5.99
Bovie Screen, '85 permits		189.23
Homestead Press, Supplies		46.35
Graphic Assoc., Microfilming		170.56
McBee, Accounting system		486.05
Cherie Sanborn, Wages		3,900.00
Shirley Winslow, Salary		14,308.32
Ruth Sanborn, Fees		3,942.00
Shirley Winslow, Fees		2,946.00
The Balsams, Tax Coll. Convention		246.44
N.H. Tax Coll. Assoc., Registration		20.00
Shirley Winslow, Supplies, mileage		60.85
N.H. Municipal Assoc., Lectures		7.00
	\$	<u>35,190.07</u>

ELECTION & REGISTRATION

James McIntyre, Moderator	\$	30.00
Robert A. Stevens, Constable		30.15
Warren Billings, Jr., Supervisor of Checklist		110.00
Albert Burt, Supervisor of Checklist		110.00
Willis Rollins, Jr. Supervisor of Checklist		110.00
Warren Billings, Jr., Supplies		17.21
N.H. Municipal Assoc., Workshop		15.00
Curry Copy & Printing, Ballots		67.70
George Owen, Moderator		40.20
Gus Csuka, Asst. Moderator		40.20
Ruth Sanborn, Clerk		70.20
Phyllis Sanborn, Asst. Clerk		40.20
Priscilla Watts, Asst. Clerk		30.00
Municipal Computer Service, Checklists		40.00
Judith Sullivan, Election Official		35.18
Nettie Farr, Election Official		35.18
Irene Shores, Election Official		35.18
Jennie Owen, Election Official		35.18
Marion O'Neal, Ballot Counter		10.05
Howard Maley, Ballot Counter		10.05
Linda Tuttle, Ballot Counter		10.05
Thomas Linsky, Ballot Counter		10.05
Joseph Dubiansky, Ballot Counter		10.05
Jonathan Hutchinson, Ballot Counter		10.05
Sandra Cassier, Ballot Counter		10.05
Nancy Ladd, Ballot Counter		10.05
Beverly Greeley, Ballot Counter		10.05
Priscilla Smith, Ballot Counter		10.05
Alvin Upper, Ballot Counter		10.05
Neil Maynard, Ballot Counter		10.05
Karen Wilkins, Ballot Counter		10.05
Madeline MacDonald, Ballot Counter		10.05
	\$	<u>1,032.28</u>

CEMETERIES

William Rollins, Wages	\$	590.00
William Rollins, Use of truck, mower		237.85
Paul Kimball, Wages		134.00
L. Sherman Elliott, Jr., Contract		2,626.00
David Hanson, Wages		68.00
Jonathan Sell, Wages		44.00
Michelle Guptill, Wages		18.75
	\$	<u>3,718.60</u>

GENERAL GOVERNMENT BUILDINGS

OFFICE EQUIPMENT

Mark Tibbetts, Wages	\$ 2,267.00
Granite State Oil, Heating oil	6,531.60
Public Service Co., Service	1,785.11
James O'Neal, Gas cylinders	104.00
Deerfield True Value, Supplies	296.70
Granite State Refuse, Rubbish removal	108.00
Mark Tibbetts, Use of mower, supplies	38.99
Rochester Midland, Wet mops	9.99
National Trust, Membership dues	50.00
McHugh Plumbing & Heating, Maint.	175.15
Central Paper Products, Supplies	23.50
Friscilla Smith, Overpayment-rental	25.00
L. Sherman Elliott, Contract	75.00
A. J. Leblanc, Furnace service	196.80
Allston Supply Co., Inc., Supplies	88.40
James O'Neal, Furnace repairs	547.75
A. H. Twombly & Sons, Inc., Welding	
Furnace	75.00
Carl's Septic Tank Serv., Pump tank	70.00
The Johnson Boys, Inc., Windows	4,010.00
Fred Brown, Installing pump	871.74
	<u>\$17,349.73</u>

PLANNING & ZONING

Frederick McGarry, Postage, printing	\$ 879.40
Concord Monitor, Legal notices	140.67
Union Leader Corp., Legal notices	370.00
Thomas Powke, Postage	25.01
Postmaster, Box rental	7.00
Martha Beauregard, Variance fee	3.32
Tewksbury Engineering, Services	2,137.78
Rockingham County News, Legal notice	12.00
Mary Kelley, Supplies	32.73
Mary Kelley, Wages	772.50
Treas., State of N.H., Supplies	86.65
VerCom, Inc., Copier paper	85.80
Curry Copy & Printing, Zoning Ord.	51.80
Kimball Chase, Offite eng.	4,500.00
	<u>\$ 9,104.66</u>

LEGAL EXPENSES

Larsen & Townsend, Services	\$ 7,176.80
Sheehan, Phinney, Bass & Green, Serv.	423.30
Upton, Sanders & Smith, Services	626.00
	<u>\$ 8,226.10</u>

ADVERTISING & REGIONAL ASSOCIATIONS

N.H. City & Town Clerk's Assoc., Dues	\$ 12.00
N.H. Assoc. of Assessing Off., Dues	20.00
N.H. Tax Collector's Assoc., Dues	15.00
N.H. Municipal Assoc., Dues	628.41
Southern N.H. Planning, Dues	979.95
	<u>\$ 1,655.36</u>

Shirley Winslow, Reimb.	\$ 126.00
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MASTER PLAN

Southern N.H. Planning, Expense	\$ 9,625.83
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TAX MAPS & ASSESSING

Edith Holland, Plans	\$ 356.00
Boston Blue Print, Mylar	22.72
David Sidmore, Tax Maps printing	166.50
John Brinkler, Updating tax maps	800.00
	<u>\$ 1,345.22</u>

AUDIT

Carri-Flodzick-Sanderson, Audit	\$ 4,400.00
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POLICE DEPARTMENT

AT & T., Equip. Rental	\$ 100.00
Blue Bowl Store, Supplies	86.58
Huckins Oil Co., Gas	2,741.89
Tom-Ray Office Supply, Supplies	418.63
Ellis Auto Body, Cruiser Repairs	1,253.28
Paul Dewey, Wages	387.00
John Garland, Wages	2,721.00
Peter Lindahl, Wages	218.25
Elizabeth Wunderlich, Wages	2,579.63
Richard Jean, Wages	866.50
Rita Hutchinson, Wages	130.50
Mary Boyle, Wages	287.00
Joseph Mikenas, Wages	760.00
Paul Dewey, Salary	8,776.40
Cameron Harbison, Salary	7,084.80
Steven Long, Wages	81.00
Beverly Greeley, Wages	284.00
Karen Garland, Wages	9.00
Elizabeth Wunderlich, Reimb. supplies	21.00
International Assoc., Membership dues	50.00
N. E. Telephone, Service	2,631.16
VerCom Inc., Copy paper, service	347.37
Blue Bowl Garage, Cruiser service	363.28
Deerfield True Value, Supplies	263.71
Fingerprint Equip. Lab., Supplies	31.90
B & L Rubber Stamp, Stamp	7.30
Equity Publishing Corp., Court rules	243.95
Treasurer, State of N.H., Penalty	25.00
Thomas Printing & Copying, Forms	107.70
Concord Monitor, Ad	14.85
National Pen Corp., Pens	24.85
Treasurer, State of N.H., Radio repair	35.00
Union Leader Corp., Ad	33.21
Little Newspaper, Ad	8.00
Paul Dewey, Mileage	313.31
St. Anselm College, Arson seminar	210.00

George Walsh, Repairs - typewriter	55.00	TOWN MAINTENANCE - SUMMER	
Neptune, Inc., Uniforms, supplies	548.50	Bar Excavating, Inc., Contract	\$ 1,927.2
Kenneth Martin, Supplies	73.00	Douglas Higgins, Contract	468.0
Martha Southmayd, Justice of peace serv.	25.00	Keith Rollins, Contract	9,166.3
Derry Bank, Bond	25.00	Willis Rollins, Contract	3,317.7
N.H. Assoc. of Chiefs of Police, Dues	10.00	David Twombly, Contract	803.2
Golden Rule Creations, Emblems	91.00	Rislove Construction Co., Contract	1,250.0
Jim Gatcomb, Install & wire radio	135.00	Atlantic Highway Signs, Supplies	774.0
Dunlap Photo, Supplies	44.01	Harding Metals, Steel	160.0
U.S. Postal Service, Postage	44.00	Merriam-Graves Corp., Oxygen, etc.	238.5
White Office Equip., Battery charger	14.50	Granite State Oil, Diesel	1,938.0
Ben's Uniforms, Uniforms	638.66	New England Telephone, Service	278.4
Ossipee Mountain Elec., Light bar	446.50	R. C. Hazelton Co., Parts	132.3
Richard Sherburne Inc., Decals	85.65	Barrett Pavings Material, Cold Mix	1,150.2
Motorola, Inc., Equip.	1,763.10	Deerfield True Value, Supplies	353.0
Candia Auto Parts, Parts	89.91	Texas Refinery Corp., Oil, lube	400.5
Cameron Harbison, Part	8.00	Henry Friedrich Jr., Welding	250.0
N.H. Retirement System, Town share	1,802.13	Deerfield Market, Supplies	24.0
Sir Speedy, Copying	84.05	Lawson Products, Inc., Cabinet	511.5
Cen Com, Supplies	542.84	Armco, Supplies	742.5
Kustoms Electronics, Supplies	75.10	Atlantic Broom, Supplies	134.4
Sullivan Tire, Tires	249.15	Keith Rollins, Salary	5,187.6
T.A.B. Police Dist., Supplies	293.45	Randall Southwick, Wages	1,014.00
	<u>\$40,660.95</u>	Frederick Palmer, Jr., Wages	144.00
		Benjamin Wyman, Wages	1,412.00
		John Garland, Wages	87.00
		Richard Heon, Wages	3,009.50
		Vera Rollins, Wages	624.00
		Huckins Oil Co., Oil	571.50
		N.H. Bituminous Co., Tar	2,770.50
		Fisher Excavating, Contract	847.30
		E. W. Sleeper Co., Parts, repairs	466.01
		Barrett Equip., Parts	62.30
		David O'Neal, Wages	246.00
		Daniel Briggs, Contract	2,995.20
		Daniel Briggs, Wages	522.00
		Mark Tibbetts, Wages	768.00
		Allston Supply Co., Paper Products	43.40
		Richard Dubois, Wages	124.00
		Thomas Dubois, Wages	77.50
		George Dubois, Wages	63.00
		Richard Veilleus, Wages	32.50
		Robert Heon, Wages	32.50
		Atlantic Highway Sign, Signs	295.96
		Richard Stevens, Welding	30.00
		W. S. Nickerson, Parts	65.13
		Donald Stevens, Wages	52.00
			<u>\$45,563.22</u>
FIRE DEPARTMENT			
Deerfield Vol. Fire Assoc.Inc.,	\$18,314.50		
Deerfield Vol. Fire Assoc.Inc.,			
firemen's wages	285.50		
	<u>\$18,600.00</u>		
CIVIL DEFENSE			
Blue Bowl Store, Supplies	\$ 38.98		
Deerfield True Value, Supplies	45.37		
Northern Hydraulics, Generator	739.00		
	<u>\$ 823.35</u>		
BUILDING INSPECTION			
Richard Pelletier, Salary	\$ 400.00		
FOREST FIRES			
George Clark, Training expenses	\$ 151.23		
POLICE CRUISER			
Nault's Ford, Cruiser	\$10,500.00		
SNOW PLOW & WING			
R. C. Hazelton Co., Snow plow & wing	\$ 4,212.00		

TOWN MAINTENANCE - WINTER

OLD CENTER ROAD

Keith Rollins, Contract	\$18,572.06
David O'Neal, Contract	1,083.25
Ray Heon, Contract	1,660.80
Country Well Drillers, Contract	186.00
Bar Excavating, Contract	1,508.00
Jon Winslow, Contract	532.75
Nathaniel Archer, Contract	318.50
Paul Smith, Contract	124.00
Henry Friedrick Jr., Welding	2,239.00
International Salt Co., Salt	15,592.55
New England Telephone, Service	149.17
Merriam-Graves, Oxygen, acetylene	168.60
Deerfield True Value, Supplies	268.76
Harding Metals, Steel	536.00
Metra Chemical Corp., Supplies	284.15
R. C. Hazelton Co., Parts	1,523.36
Candia Auto Parts, Parts	589.43
Tires Inc., Repair Tire	50.50
Atlantic Plow Blade, Supplies, parts	1,872.24
Lawson Products Inc., Parts	270.76
Blue Bowl Store, Gas	10.50
Keith Rollins, Salary	4,467.58
Wayne Bouley, Wages	1,122.00
Frederick Palmer, Jr., Wages	889.00
Tommy Dubois, Wages	230.00
Randall Southwick, Wages	1,134.00
Daniel Briggs, Wages	54.00
Willis Rollins, Contract	193.50
Deerfield Market, Gas	82.23
David Kowhlczyk, Contract	262.00
Robert French, Jr., Contract	2,126.75
Donald Stevens, Wages	91.00
Richard Heon, Wages	1,404.00
Mark Young, Contract	715.00
P.K. Lindsay Co., Tow lights	111.75
Treas., State of N.H., Signs	777.65
James Foss, Wages	162.00
Deborah Hazzard, Wages	62.50
Ian Rollins, Wages	221.00
Althea Rollins, Wages	60.00
	<u>\$61,706.34</u>

ROAD SURFACING

N. H. Bituminous, Tar	\$36,373.15
Keith Rollins, Contract	2,662.00
Deerfield Market, Supplies	26.37
Keith Rollins, Salary	816.00
Vera Rollins, Wages	354.00
Richard Heon, Wages	728.00
Rol-Rite Paving Co., Contract	4,607.80
Robert French, Jr., Contract	245.00
	<u>\$45,812.32</u>

Bar Excavating, Inc., Supplies	\$ 885.60
Douglas Higgins, Contract	468.00
Keith Rollins, Contract	1,812.42
Keith Rollins, Salary	710.08
Frederick Palmer, Jr., Wages	96.00
Randall Southwick, Wages	192.00
Benjamin Wyman, Wages	144.00
Richard Heon, Wages	364.00
N.H. Bituminous, Tar	4,000.00
Vera Rollins, Wages	54.00
	<u>\$ 8,726.10</u>

MT. DELIGHT ROAD

Keith Rollins, Contract	\$ 2,695.00
Benjamin Wyman, Wages	360.00
Richard Heon, Wages	728.00
Keith Rollins, Salary	832.00
Robert French, Jr., Contract	1,212.00
Vera Rollins, Wages	288.00
Bar Excavating, Contract	138.05
	<u>\$ 6,253.05</u>

SOUTH ROAD

Keith Rollins, Contract	\$ 5,619.00
Bar Excavating, Contract	8,118.15
Douglas Higgins, Contract	624.00
Thomas Wasson, Sand	664.00
Randall Southwick, Wages	48.00
Benjamin Wyman, Wages	1,591.00
John Garland, Wages	252.00
Keith Rollins, Salary	2,552.00
Richard Heon, Wages	1,371.50
Robert French, Jr., Contract	1,239.00
Vera Rollins, Wages	606.00
Treas., State of N.H., Town share	10,000.00
	<u>\$32,684.65</u>

PLEASANT HILL ROAD

Richard Heon, Wages	\$ 117.00
Keith Rollins, Salary	144.00
Vera Rollins, Wages	108.00
N.H. Bituminous, Tar	3,826.66
Keith Rollins, Contract	501.00
Barrett Paving, Emulsion	661.38
	<u>\$ 5,358.04</u>

CURRIER ROAD

Keith Rollins, Contract	\$ 648.00
Richard Heon, Wages	130.00
Keith Rollins, Salary	160.00
Bar Excavating, Contract	1,144.85
Willis Rollins, Contract	202.00
	<u>\$ 2,284.85</u>

SANITARY LANDFILL

N.H. Electric Co-op, Service	\$ 67.11
N.E. Telephone, Service	339.66
Ray Heon, Contract	627.20
Willis Rollins, Contract	611.20
Keith Rollins, Contract	3,827.96
Bar Excavating, Contract	2,750.55
Douglas Higgins, Contract	136.50
Benjamin Wyman, Contract	5,610.00
Wayne Bouley, Wages	48.00
Richard Heon, Wages	802.75
Keith Rollins, Salary	1,067.60
Werner Kaatz, Wages	3,084.38
Mark Southmayd, Wages	60.00
Frederick Palmer, Jr., Wages	144.00
Randall Southwick, Wages	192.00
Andrew Reynolds, Wages	120.00
Priscilla Smith, Wages	962.50
Benjamin Wyman, Wages	112.00
N.H. Resource Recovery, Dues	25.00
Boy Scout Troop 138, Cleaning landfill	150.00
Robert French, Jr., Contract	514.50
Acme Glass, Winsshield	206.15
Granite State Oil, Diesel	1,332.55
Tricounty Solid Waste, Membership fee	571.50
David Sidmore, Survey	699.73
	<u>\$24,062.84</u>

SANITARY LANDFILL COLLECTION

Trustees of Trust Funds, Appro.	\$15,000.00
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HEALTH DEPARTMENT

Newmarket Regional Health, Appro.	\$ 1,900.00
Rural District Health Council, Appro.	6,776.25
Larry Erickson, Health Officer	150.00
	<u>\$ 8,826.25</u>

AMBULANCE

Raymond Ambulance, Donation	\$ 1,000.00
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ANIMAL CONTROL

Paul Dewey, Wages	\$ 300.00
John Garland, Wages	800.00
N.H.S.P.C.A., Service	20.00
	<u>\$ 1,120.00</u>

VITAL STATISTICS & CENSUS

Shirley Winslow, Census	\$ 225.00
Ruth Sanborn, Vital Statistics	50.00
	<u>\$ 275.00</u>

RESCUE SQUAD

Deerfield Rescue Squad, Supplies	\$ 576.00
Associates Capital Serv., Equip.	448.00
Bound Tree Corp., Supplies	206.00
	<u>\$ 1,231.00</u>

GENERAL ASSISTANCE

N.H. Electric Co-op., Service	\$ 188.00
Exeter Mediation, Services	300.00
Dorothy Silver, Legal	350.00
Dorner & Parnell, Legal	438.90
Bamberger & Pfundstein, Legal	332.00
C.N.H.C.M.H.S., Services	1,608.00
Family Strength, Services	5,400.00
Easter Seal Society, Services	1,257.00
Joseph Tropiano, Services	80.00
Manchester Counseling Service	600.00
Aline Cole, Board & care	542.00
Lilla Potter, Foster care	160.00
Roy Sanders, Foster care	1,274.50
Mulhern & Richelson, Services	262.40
Rockingham County CAP, Appro.	978.00
Exeter Area Youth Group, Board	2,028.00
Deerfield Market, Food	45.00
Martha Southmayd, Overseer	100.00
Martha Southmayd, Reimb.-Medicine	51.40
Freeman Associates, Legal	385.00
	<u>\$16,391.20</u>

OLD AGE ASSISTANCE

Treasurer, State of N.H., Payments	\$ 2,943.50
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LIBRARY/SOLDIERS MEMORIAL BUILDING

Fred Dodge, Contract	\$ 4,211.86
Fred Brown, Contract	40.45
	<u>\$ 4,252.35</u>

BALL FIELD

Public Service, Service	\$ 47.75
James County, Supplies	24.30
Deerfield True Value, Supplies	11.89
John Scott Sherburne, Wages	80.00
Keith Delaney, Contract	110.00
Blue Bowl Store, Gas	9.35
Howard Maley, Contract	175.00
William Carpenter, Contract	185.00
	<u>\$ 643.29</u>

VEASEY PARK

FREESES POND DAM

New England Telephone, Service	\$	174.88
Keith Rollins, Contract		39.00
James O'Neal, Service		60.60
Kevin Ryan, Wages		2,135.00
Richard Veilleaux, Wages		53.00
Donald Daley, Wages		1,778.00
Glenda Smith, Wages		391.95
Kelly Healey, Wages		308.20
Dwyane Bryant, Wages		523.00
Public Service, Service		34.16
State of N.H., Bacteria testing		16.00
MacCallums Boathouse, Ropes, markers		156.00
Mark Whitcher, Inc., Lumber		337.66
	\$	6,008.05

CONSERVATION COMMISSION

Trustees of Trust Funds, Unexp.'84	\$	211.80
N.H. Assoc. of Cons. Comm., Dues		95.00
	\$	306.80

MEMORIAL DAY/OLD HOME DAY

Hoague-Batchelder Post, Appro.	\$	250.00
Jonathan Hutchinson, Expenses		100.00
Epsom Band, Concert		200.00
	\$	550.00

INTEREST - LONG TERM

The Suncook Bank, Int. note 994 TRA	\$	700.00
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INTEREST - TAX ANTICIPATION LOAN

The Suncook Bank, Int. note 1028	\$	2,308.34
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ACCELERATED TRA

The Suncook Bank, Note 994	\$	10,000.00
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COMPUTER SERVICE

Municipal Computer Service, Service	\$	1,261.92
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TOWN OFFICES

Trustees of Trust Funds, Appro.	\$	5,000.00
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FREESES POND STUDY

Concord Monitor, Notice	\$	63.52
Union Leader, Notice		219.16
	\$	282.68

Trustees of Trust Funds, Appro.	\$	51,700.00
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HIGHWAY EQUIPMENT FUND

Maquins Starter & Alternator, Repair		
starter	\$	73.75
R. C. Hazelton Co., Parts		759.73
Jordan-Milton, Maint. - grader		1,084.86
Candia Auto Parts, Parts		15.06
Trustees of Trust Funds, Bal. approx.		5,066.60
	\$	7,000.00

POLICE/FIRE EQUIPMENT FUND

Trustees of Trust Funds, Appro.	\$	7,500.00
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TOWN OWNED DAMS

Trustees of Trust Funds, Appro.	\$	2,500.00
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BRIDGE FUND

Trustees of Trust Funds, Appro.	\$	10,000.00
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SOCIAL SECURITY

Treasurer, State of N.H., Town	\$	6,573.97
Share		

INSURANCE

N.H.M.A., Health Trust, Blue cross	\$	4,019.08
N.H. Municipal Trust, Workers' comp.		7,153.52
N.H. Municipal Trust, Unempl. fund		1,253.56
American Nat'l. Ins. Co., Salary		
deduction plan		557.64
Elwell-Collishaw, Off. bond, auto		1,160.00
Albert C. Jones, Consultant serv.		1,951.54
Masiello Agency, Insurance		23,411.00
N.H.M.A., Liab. ins. project		71.89
	\$	39,578.23

SURVEY TOWN PROPERTY

David Sidmore, Surveying	\$	2,021.50
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PLEASANT LAKE SLUICeway

Bar Excavating, Contract	\$	787.85
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TEMPORARY LOANS

The Suncook Bank, Note payment	\$	175,000.00
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PAYMENTS TO OTHER GOVERNMENT DIVISIONS

County Treas., Interest penalty	\$ 191.66
Treas., State of N.H., Marriage lic.	364.00
N.H. Retirement System, Fund	2,005.55
Treas., State of N.H., Dog licenses	133.00
Treas., State of N.H., OASI fund	18.08
County Treas., County tax	<u>79,247.00</u>
	<u>\$81,959.29</u>

TRANSFER OF FUNDS

Trustees of Trust Funds, Cem. lots	\$ 525.00
Shirley Winslow, Tax Coll., Yield tax	3,209.82
Town of Deerfield, To correct error (yield tax savings)	<u>510.50</u>
	<u>\$ 4,245.32</u>

TAXES BOUGHT BY TOWN

Shirley Winslow, Tax Coll., Sale	\$76,378.33
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LIBRARIAN

Evelyn Cronyn, Wages	\$ 1,000.00
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DEERFIELD SCHOOL DISTRICT

Deerfield School Dist., Appro.	\$1,224,146.00
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ABATEMENTS AND REFUNDS

Donald Averell, Refund '84 Prop.	\$ 37.77
Howard Stiles, Refund '84 prop.	188.87
Erick Berglund, Refund '84 prop.	70.40
Francis Crown, Refund VE	50.00
Patricia Hume, Refund '84 prop.	157.96
John Burbank, Refund '84 prop.	179.85
Odina Martel, Refund '84 prop.	89.54
George Niemi, Refund '84 prop.	118.09
Lawrence Vibert, Overpayment prop.	40.00
James Tilton, Overpayment prop.	13.00
William Freese, Overpayment prop.	7.17
Jonathan Schwartz, Overpayment prop.	10.78
James Shirley, Overpayment prop.	4.09
Ronald Thomas, Current use fee refund	3.00
Victor Maccini, Overpayment prop.	5.00
Francis Billings, Overpayment Resident	11.00
Charles Sanborn, Refund '84 prop.	82.42
Wadsworth Winslow, Jr., Refund '84 prop.	61.81
Chester Wells, Refund '84 prop.	73.83
Lois Rausch, Overpayment prop.	14.61
Russell Cargill, Refund Motor veh.	185.00
Paul Burlingame, Overpayment prop.	75.92
Merchants, Savings Bank, Overpayment	367.93
Fenwick Salter, Overpayment prop.	8.24
Michael Osborne, Overpayment prop.	17.70

Richard Storms, Overpayment prop.	25.00
Larry Lassins, Overpayment resident	22.00
William McCarthy, Overpayment prop.	7.50
Walter Bradstreet, Overpayment prop.	40.40
James Clay, Jr., Overpayment prop.	41.60
Thomas Stevens, Overpayment prop.	195.70
Christopher Stillback, Overpayment	2.00
George Demyanovich, Overpayment prop.	10.00
Donald Baker, Overpayment prop.	186.00
Sandra Nelson, Refund motor veh.	114.00
Michael Stout, Overpayment prop.	13.30
James Mathews, Current use refund	3.00
Esther Edmunds, Refund prop.	295.30
Leslie Robinson, Abatement prop.	30.20
Deborah Billings, Overpayment resident	11.00
Lilla Palmer, Overpayment prop.	430.50
Paul O'Neal, Refund motor veh.	24.00
Ivan Nelson, Overpayment prop.	12.17
Stephen Langlois, Refund motor veh.	36.00
Charles House, Overpayment prop.	31.00
David Mitchell, Refund VE	50.00
Marion Mead, Refund prop.	84.00
Stephen Amazeen, Refund Yield	5.50
Paul Welch, Refund yield	51.27
Spaulding & Frost, Refund yield	97.50
True & Noyes, Refund yield	10.57
Joseph Brown, Refund yield	22.00
Lewis Landclearing, Refund yield	8.80
Odina Martel, Refund prop.	105.32
Allan Barton, Overpayment prop.	67.69
Michael Black, Refund resident	11.00
Emerson Densmore, Overpayment prop.	6.96
John Klop, Overpayment prop.	9.06
	<u>\$ 3,954.58</u>

REPORT OF THE TRUSTEES OF TRUST FUNDS ON DECEMBER 31, 1985

DATE OF CREATION	NAME OF FUND	PURPOSE	HOW INVESTED	PRINCIPAL		BALANCE		INCOME		EXPENDED DURING YEAR	BALANCE END OF YEAR
				BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR	DURING YEAR	DURING YEAR		
VARIOUS	CEMETERIES	CEMETERY CARE	VARIOUS	64878.85	7158.57	72037.42	34151.83	13435.09	3718.86		43868.06
VARIOUS	LIBRARY	LIBRARY USE	VARIOUS	10322.18	3560.06	13882.24	158.07	3114.96	0.00		3273.03
VARIOUS	SCHOLARSHIP	EDUCATION	VARIOUS	1112.81	100.54	1213.35	767.60	211.34	25.00		953.94
1870	JENNESS FUND	SCHOOL	NUMERICA	5000.00	0.00	5000.00	0.00	575.96	575.96		0.00
1926	FREWILL BAPTIST	CHURCHES	VARIOUS	2637.07	1012.79	3649.86	70.46	835.11	0.00		905.57
	TOTAL ALL TRUST FUNDS			83950.91	11831.96	95782.87	35147.96	18172.46	4319.82		49000.60
VARIOUS	CAPITAL RESERVE FUNDS	TOWN MANDATE	AMOSKEAG SAVINGS BANK	141861.55	107311.02	249172.57	17538.71	14066.66	0.00		31545.37
	TOTAL ALL FUNDS			225812.46	119142.90	344955.44	52606.67	32239.17	4319.82		60545.97

NOTES TO THE TRUST FUND REPORT

1) Trust Funds were invested as follows as of December 31, 1985

Fund 'A'	5958.184 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$65,718.77
Fund 'B'	1228.881 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$13,554.56
Edd Fogg	394.570 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$4,352.11
Individuals	654.039 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$7,214.05
Morrison Cem.	3043.191 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$33,566.40
Old Center Cem.	1225.513 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$13,517.41
Conserv.Comm.	160.220 shares of Fidelity Thrift Trust @ \$11.03 per share =	\$1,767.23
Jenness Fund	\$5,000.00 Certificate of Deposit Numerica Savings Bank	
Dowst-Cate Rd.	\$1,000.00 Certificate of Deposit Numerica Savings Bank	
Trustees	\$2,500.00 Insured Money Market Checking Account Amoskeag Savings Bank	
Checkbook		
Capital		
Reserve		

All principal and income invested in insured money market accounts or Certificates of Deposit in the Amoskeag Savings Bank

2) Payments from the church and library funds were made at year end 1984, and at the beginning of 1986 and are therefore not reflected in the expenditures from the trust funds for 1985.

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3) Two new cemetery accounts were opened in 1985 for Paul Phillips and Hollis Ambrose in the Morrison Cemetery Account.

4) Capital Reserve Funds were created in 1985 as follows:

11/21/85	School Building Repair	\$10,000.00
12/26/85	Freese's Pond Dam	\$51,700.00
12/26/85	Town Owned Dams	\$ 2,500.00
12/26/85	Sanitary Landfill	\$15,000.00

THE INFORMATION CONTAINED IN THE REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF DEERFIELD FOR THE YEAR ENDED DECEMBER 31, 1985 IS ACCURATE AND CORRECT TO THE BEST OF OUR KNOWLEDGE AND BELIEF.

Folger A. Shores
Albert H. Burt
David L. Baker, Jr.

Trustees of Trust Funds

FINANCIAL REPORT OF PHILBRICK JAMES LIBRARY

RECEIPTS

Cash on Hand January 1, 1985		\$4,080.57
Received from Trustees of Trust Funds		1,096.74
Received from Puritan Fund Inc.		1,226.41
Received from Keystone Inc.		1,832.00
Received from Suncook Bank Interest		222.25
Received for Damaged or Lost Books		36.00
Received as Donation to Library		25.00
TOTAL RECEIPTS		<u>\$8,518.97</u>

EXPENDITURES

Salaries:

To Town of Deerfield for Librarian Salary	1,000.00	
To Town of Deerfield for Janitor's Salary	<u>800.00</u>	
Total		\$1,800.00

Books and Periodicals:

Periodical Subscriptions	50.95	
Books	<u>1,706.25</u>	
Total		\$1,757.20

Supplies and Maintenance:

Public Service of N.H. - Electric Power	252.31	
General Book Covers	55.51	
Robards Inc. - Rug	92.00	
Amoskeag Bank - Box Rent	12.00	
Deerfield True Value Store - Bulbs	7.76	
Fred Dodge - Material for Basement	<u>394.00</u>	
Total		813.58

Total Expenditures		4,370.78
Cash on Hand to Balance		<u>4,148.19</u>
		<u>8,518.97</u>

William E. Sanborn, Treasurer
For the Trustees

DEERFIELD VOLUNTEER FIRE ASSOCIATION, INC.

Annual Report of the Treasurer
January 1, 1985 through December 31, 1985

Cash on Hand, January 1, 1985

\$ 2,557.25

Received From:

Town of Deerfield, 1985 Appropriation	\$18,314.50
Deerfield Fair Assoc. - Fire Protection	2,500.00
Donations - Miscellaneous	800.50
Lakes Region Fire Assoc. - Training Refund	30.00
Fireman - Interstate Emergency Unit Dues	13.00
N. H. State Firemen's Assoc.	30.00
Mark Tibbetts - Radio Reimbursement	66.00
Firemen - Return of Wages	285.50
Deerfield Fireman's Auxiliary	<u>1,000.00</u>
Total	
Less: Adjustment, Check #3771	
Total Receipts	

25,596.75
- .30
\$25,596.45

Less: Expenditures:

Public Service Co. of N.H.	\$ 1,001.26
Granite State Oil Co.	3,224.66
New England Telephone	2,046.56
Lakes Region Fire School-Training	255.00
Blue Bowl - Supplies	175.05
Marr Radio - Radio Service	1,063.28
Wright Communications - Radio Service	283.46
AY & T - Alarm System	631.65
Moquin Starter Service	235.00
William Cartier - Supplies	16.25
Beaudet Brothers - Equipment	110.00
Lumbertown, Inc.	229.80
David Jodion - Supplies	39.95
Cotter Charge Card - Supplies	661.41
W. S. Nickerson Auto Parts	490.63
James Alexander - Supplies	120.00
George Clark - Supplies	21.86
George Clark - Fireman's Wages	963.00
Suncook Bank - Reimburse Equipment Fund	5,000.00
Motorola, Inc. - Radios	2,308.00
Conway Associates - Equipment	1,675.58
Safety Equipment, Inc. - Equipment	128.65
American Tel & Tel	204.10
SCBA - Repairs	313.00
Mark Tibbetts - Supplies	35.74
Plastic Supply - Supplies	61.00
Interstate Emergency Unit - Dues & Training	113.00
Kevin MacDonald - Supplies	368.16
Huckins Oil Company - Gasoline	499.50
Cornwell Tools	26.25
N. H. State Fireman's Assoc. - Insurance	30.00
Granite State Well Drilling - Equipment	287.00
C&B Electronics - Radio Service	35.00

Ossipee Mtn. Electronics - Radio Service	100.00	
Dwight Stevens - Supplies	6.12	
Gruman Radio Corp. - Radio Repair	39.00	
Odina Martel - Christmas Trees	129.00	
State of New Hampshire - Incorporation Fee	10.00	
Total Expenditures		<u>\$23,027.92</u>
Balance, December 31, 1985		<u>2,568.53</u>
Less: Unexpended Waterhole Appropriation		<u>2,375.41</u>
Unobligated Balance, December 31, 1985		<u>\$ 193.12</u>

DEERFIELD VOLUNTEER FIRE ASSOCIATION, INC.
EQUIPMENT FUND

Balance in Savings Account, January 1, 1985 \$19,983.21

Received From:

Suncook Bank, Account 580621-1: Interest	\$ 1,593.65	
Suncook Bank, Account 4-16919-9: Interest	257.73	
Amoskeag Bank, Account 17-2932: Interest	3,052.34	
Transfer from General Fund	5,000.00	
T. Rowe Price: Interest	72.80	
Total		<u>9,976.52</u>
Total Receipts		<u>\$29,959.73</u>

Less: Expenditures:

Dumas Truck Body - Painting of Truck	\$ 2,800.00	
Total Expenditures		<u>2,800.00</u>

Balance on Hand, December 31, 1985 \$27,159.73

Daniel D. Briggs, Treasurer

Robert A. Stevens, Auditor
Town of Deerfield

Kevin MacDonald, Auditor
Deerfield Volunteer Fire Association, Inc.

AUDITOR'S STATEMENT

This certifies that I have examined the accounts of the following:

TOWN CLERK	TREASURER OF LIBRARY TRUSTEES
TAX COLLECTOR	TREASURER OF TRUST FUNDS
	TREASURER OF VOLUNTEER FIRE ASSOC., INC.

I find all of the above accounts to be correct and well-vouched.

I have also examined the accounts of the following:

TOWN TREASURER	SELECTMEN
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I was not able to reconcile the Treasurer's records with the Selectmen's Cash Book with the information available.

Robert A. Stevens
Auditor

I wish to submit the following recommendations for your consideration: 1) The item, "Checks in transit", should be eliminated. 2) Arrangements should be made so that the Town Clerk shall pay all fees collected to the Town Treasurer at least weekly.

SELECTMEN'S REPORT

The story of 1985 in Deerfield is no doubt similar to the story of each of our surrounding towns as the small municipalities have all shared similar economic and growth problems during the past year.

Insurance rates soared for municipalities in 1985; not only did our general liability insurance nearly triple in cost, but the town's \$1,000,000 umbrella coverage could not be renewed. The New Hampshire Municipal Association is actively pursuing remedies for the smaller communities and Deerfield, among many other towns, has accepted their invitation to participate in these efforts.

A total of 95 building permits were issued in 1985 of which 59 were new housing starts. Combine this figure with 74 new lots created in subdivisions during the year and the result is a considerable amount of additional work for our office staff as the total number of individual properties to be processed has increased dramatically.

Our assessor of some years, Paul Brown, resigned that position early in the year and the Board sought a replacement which they found in the firm of Municipal Management Consultants, an assessing firm which services many municipalities in New Hampshire and is represented locally by Gary Roberge of North Road.

The Town of Deerfield had its first professional audit in decades when Carri-Plodzick-Sanderson of Concord audited all town financial records. Results of this audit may be seen elsewhere in the town report. The audit brought to light problems of accounting procedures in the Treasurer's office and the Selectmen are working closely with the State Department of Revenue Administration and the Internal Revenue Service to rectify this situation at the least possible cost to the town. Recommendations to the Board of Selectmen for improved procedures were either carried out at once or as soon as practical. This has resulted in an increase in interest earned; and a savings on interest paid.

Negotiations are continuing with citizen's Vicon. This will require the construction of a transfer station, and the implementation of a recycling program. The current target date is 1988.

During 1985 half of the storm windows in the town hall have been replaced with plans to complete the project in 1986. Plans will be made to scrap and paint the town hall exterior in 1986.

Former Chief of Police Paul Dewey resigned in the summer and the Board, after interviews with several candidates for the position, hired Cameron Harbison from Tamworth as the new Chief. We are happy to welcome Chief Harbison and his family to the community.

Land acquisitions of the Town of Deerfield include two parcels deeded by Lois Flanders from her Cranberry Woods subdivision: a 13.57 acre parcel of wetland which adjoins Lindsay Woods and a .12 acre on Candia Road where there is a cellar hole and well marking the site of a tannery in the early 1800's. These two parcels are both committed to the Conservation Commission for care. On Range, Ridge, and Haynes Roads, subdividers have deeded portions of land abutting the road for improving the width of the right of way and the sight distance on curves.

Deerfield's more than 60 miles of paved and gravel roads are a continual challenge. Road reconstruction becomes more expensive each year and yet the town is managing to progress in its plan for present and future road care. Old Center Road should be completed to its end at 107 North Road in 1986 and in 1987 and following years, Mount Delight is earmarked for reconstruction. The Board is again asking for funds for

continued work on South Road. Part of South Road, and a portion of Middle Road, is a class II Road, the only such stretch in Deerfield and as such is eligible for special funding by the State on a two to one basis. The resurfacing program is aimed at keeping existing paved roads in repair and preventing deterioration. In addition, this year the selectmen are requesting funds to start upgrading gravel roads.

A Town like Deerfield depends on citizen involvement. There is always a need for volunteers. Currently there are committees studying town building expansion, Freeses Pond, Sanitary Landfill, computer needs and more.

Joanne F. Wasson
James T. Alexander
Robert B. Sanborn

POLICE DEPARTMENT

CRIMINAL ACTIVITY

TYPE OF CRIME OR ACTIVITY

		1985		
Burglary	10		Possession of Drugs	1
Towed Motor Vehicle	4		Stolen Motor Vehicle	1
Assault	1		Missing Person	3
Conduct after an accident	1		Reckless Operation	3
Theft	21		Obscene Phone Calls	5
Domestic	4		Indecent Exposure	1
Death	2		Unlawful Possession/Transportation of Alcohol	9
Driving while intoxicated	20		Recovered Property	1
Bad Checks	18		Criminal Threatening	3
Trespassing	2		False Report	1
Lost Property	2		Criminal Mischief	6
Operating after revocation	8		Reckless Conduct	1
Disorderly Conduct	3		Juvenile	5
Assault on a Police Officer	1		Assaults	3
Warrant Arrests	5		Arson	2
Felonious Sexual Assault	4		Other Criminal Cases	77
Attempt Kidnapping	1			
Total All Criminal Cases	229			

ACCIDENTS

	<u>1984</u>	<u>1985</u>		<u>1984</u>	<u>1985</u>
Personal Injury	22	19	Summons	325	460
Property Damage	22	15	Warnings	411	186
Fatal	2	1			
Total for Year	<u>46</u>	<u>36</u>			

I would like to take this opportunity to thank the residents of the Town of Deerfield for their support during my first six months as the Chief of Police. As I am sure you all know, Deerfield is expanding rapidly and bringing a large influx of people and businesses with it. Therefore in order to protect residents from a rise in the rate of burglary, thefts and property crimes I have placed in the town report a house check request. If you are going to be away from your homes for any length of time please fill this form out and mail it or bring it to the Police Station a few days before you leave. This will enable the Department to check and record the condition of your residence while you are gone and give us information on who to contact in case of an emergency.

Cameron Harbison
Chief of Police

REPORT OF THE PLANNING BOARD

The Planning Board held a total of 24 public hearings for subdivisions. The 17 subdivisions approved resulted in 74 new lots.

The Board voted to reelect Philip Bilodeau, Chairman; Frederick McGarry, Secretary; Joseph Dubiansky, Alternate; and Joseph Dubiansky as representative to the Southern New Hampshire Planning Commission.

Due to the increased demand, in July the Board voted to double its meeting schedule to twice a month. In September the Board took on the responsibility of issuing driveway permits.

The Board in its 1986 budget is recommending raising \$7,000 to complete a three year program of updating the Town's Master Plan. This is necessitated by the passage by the State Legislature of a revision in the laws governing planning and zoning. These revisions outline what a Master Plan must consist of. The Town's Master Plan does not fully comply with those requirements and unless the Plan is brought into compliance, we face the real possibility of losing any legal challenge to the zoning ordinance.

The Planning Board urges the Town to continue its support of the proposed Master Plan Project. The Master Plan will be completed this year for consideration at the March 1987 Town Meeting.

Frederick J. McGarry
Secretary

FROM SOCIETY OF AMERICAN FORESTERS

The following information is designed to update you on the recent legislative changes to RSA 79, the N.H. Yield Tax, which will go into effect beginning April 1, 1986.

I. Changes in penalty for law infractions

The changes in the law are designed to simplify the collection procedure of this statute. These changes include altering the penalty in the following manner:

Failure to file an intent to cut is a misdemeanor

Failure to post a certificate upon completion is a violation

Failure to file a report of cut or falsification of figures is a misdemeanor

A violation has a 90-day statute of limitations and a penalty of \$0-\$500. There is no criminal record.

A misdemeanor has a 12-month statute of limitations and a fine of \$0-\$1000. for an individual; \$0-\$10,000. for an unnatural person or corporation, and up to one year in jail. It also remains on record unless, upon request, the court agrees to remove it.

II. Change in tax liability

The second major change makes the landowner responsible for the payment of the Yield Tax. This is a significant change in the way that towns will administer the Yield Tax. Failure on the part of landowners to pay this tax will allow Selectmen to place a lien against the property.

In the past loggers have been required to post a bond. With the change in tax liability this is no longer necessary. However, the posting of a bond on timber sales from public land may still be desired.

III. Underreporting and non-reporting for harvest statistics

The underreporting and non-reporting of harvest statistics has been a chronic problem in many towns. This has resulted in a direct loss of revenue to these towns. The simplest way to deal with the non-filing problem is to instruct town police to be aware of any cutting. This cutting should be reported to Selectmen who will investigate.

Deerfield Police Department
House Check Information Report

No: _____
Name: _____ Telephone: _____
Mailing Address: _____ House Number: _____
Location: _____
House Description: _____
Lights Left on: _____ Alarm: _____
Vehicles: _____
Other: _____
Person to Call in Emergency: _____ Tel: _____
Mail Delivery Cancelled: Yes No Newspaper Delivery Cancelled: Yes No
Information: _____

Date Leaving: _____ Date Returning: _____
Please return to the Deerfield Police Dept., Box 225 Deerfield, N.H. Tel: #463-7432 or
679-2225

Deerfield Police Department
House Check Information Report

No: _____
Name: _____ Telephone: _____
Mailing Address: _____ House Number: _____
Location: _____
House Description: _____
Lights Left on: _____ Alarm: _____
Vehicles: _____
Other: _____
Person to Call in Emergency: _____ Tel: _____
Mail Delivery Cancelled: Yes No Newspaper Delivery Cancelled: Yes No
Information: _____

Date Leaving: _____ Date Returning: _____
Please return to the Deerfield Police Dept., Box 225 Deerfield, N.H. 03037 Tel. 463-7432
or 679-2225

Date

Time

Condition

Initials

Date

Time

Condition

Initial

REPORT OF THE BOARD OF ADJUSTMENT

The Board of Adjustment held ten public hearings during 1985 on thirteen requests for variance or appeal concerning terms of the Deerfield Zoning Ordinance. Eight appeals were denied and five were granted.

Application forms for variance, special exception or appeal of administrative decisions can be obtained from three sources, the Selectmen, Building Inspector or the Planning Board. The form should be signed by the body that has denied the request or permit and the section of the Ordinance in question should be noted. The form has instructions on it and lists the required fees.

Hearings are normally held on the fourth Tuesday. Publication of notices for the public hearings requires that the completed application be received by the Clerk of the Board two weeks prior to that date.

Charles Copeland, Chairman
Thomas Fowke, Clerk

PHILBRICK-JAMES LIBRARY REPORT

Number of books in library December 31, 1984		8,719
Number of books added during 1985		
ADULT		
Purchased	162	
Donated	<u>51</u>	
TOTAL	213	
JUVENILE		
Purchased	38	
Donated	<u>152</u>	
TOTAL	190	
TOTAL		403
Number of books in the Library December 31, 1985		<u>9,122</u>
Number of books loaned in 1985		
ADULT	1,677	
JUVENILE	<u>1,959</u>	
TOTAL	3,636	
Number of magazines loaned	123	
Number of records loaned	4	
Number of new cards issued	65	
Cash on hand January 1, 1985		\$24.97
Receipts		<u>45.00</u>
Subtotal		69.97
Less Expenses		<u>60.01</u>
Total Cash on Hand January 1, 1986		\$ 9.96

The Philbrick-James Public Library gratefully acknowledges all gifts and donations in 1985 by the following: Rachel Bloomfield, Nicky, Charles and Ashley Butterfield, Judy and Rober Hartgen, Nancy Degan, Julie and David Rothmund, David Syrek, Carol Berger, Theresa Reynolds (The Herb Garden), Vic and Vicki Motz, Micki Leiby, the Christy family, Chuck and Carole Lobdell, Harriet Cady, Mary Keech, the Deerfield Garden Club, the Deerfield Woman's Club, Marty and George Humphrey, Mary, Caldwell, Jean and Vic Carozza, Anna McIntyre, Kent, Casey and Sarah Cronyn, Steve and Susan Omand and the many other anonymous donors.

Special thanks to our loyal volunteers: Robert and Jean Wellock, Cynthia Billings, Chris DeCota, Judy and Roger Hartgen, Robin Jodoin, Eleanor Ambrose and Jo Chandler. Without their support, being open on Wednesday evenings would not be a reality!

Grateful appreciation is acknowledged to the Friends of the Deerfield Library. Their continued dedication to the goals for a better community library have resulted in numerous dreams being realized. Thank you to each and every one of you for all your efforts. I could not have done it alone!

Evelyn F. Cronyn
Librarian

RURAL DISTRICT HEALTH COUNCIL, INC. REPORT

The Rural District Health Council remains a certified home health agency providing skilled nursing, physical therapy, occupational therapy, speech therapy, medical social services, home health aides and homemaker; a comprehensive Hospice program certified by Blue Cross-Blue Shield and G. E. Insurance.

The staff has received additional training to provide Hi-Tech nursing in the homes which could include I.V. therapy and enteral feedings. Because of the DRG's (Diagnostic Related Groupings) in the hospital, patients are not admitted as frequently and hospital stays have been shortened. A 24 hr. answering service with a nurse available 24 hrs. a day, 7 days a week has been implemented with home visits made as indicated.

An elderly maintenance health program funded in part by the State Council on Aging and the Rural District Health Council is provided with 249 patients enrolled in this program, which includes health counseling, medications, monitoring blood pressure, diet teaching and blood testing of diabetes. 563 visits have been provided with 129 influenza shots given.

The child health program has an enrollment of 588 children from ages 0 - 6 years. This program includes physical examinations, immunizations, growth and development, counseling with 56 referrals made to other community and state agencies. The program works closely with the school nurses. This year 59 school children received immunizations. There have been 1176 children seen at clinic with 761 home visits made. Within the dental program, funded in part by the Bureau of Dental Health and the Rural District Health Council, there were 299 children seen from the ages of 3 - 6 years.

A bequest to the Council may be made to further the general purpose of the Rural District Health Council. In lieu of flowers a memorial donation may be made in memory of a loved one. All gifts to the agency are income tax deductible. The Board of Directors and staff want to thank the families of the following for naming memorial contributions in their names --- Gerald Otis, Alice Katwick, Dorothy Regan, Albert Leighton, Karen Gilman, Alice Tufts, Thomas Davis, Forrest Drew and James Pierce.

During the past year the Council has made for your town 457 skilled nursing visits, 273 therapy visits, 157 home health aide visits. There have been 40 child health home visits and 61 child health clinic visits.

Get to know us before you need us; when illness hits there's no place like home! For more information call the office at 37 No. Main St., Farmington, N.H. 755-2202.

Ardala Houle, R.N.
Executive Director

NEWMARKET REGIONAL HEALTH CENTER REPORT

The Newmarket Regional Health Center will complete its fifteenth year of service in the Spring of 1986. The Newmarket Regional Health Center operates two medical offices, one in Newmarket and the other in Raymond, the Lamprey River Clinic. Both facilities provide general medical care, preventive health services, community outreach, social services and short-term counseling with referral to area mental health agencies.

In January the new facility of the Lamprey River Clinic opened on Route 27 in Raymond. The new 6,200 sq. ft. facility will allow the Health Center to provide more services in a spacious and modern facility to the residents of the Raymond area. The renovation and expansion of the Newmarket center is scheduled to begin in the Spring of '86.

In 1985, Edward Benoit, M.D., a family practitioner, joined the staff as did Cynthia Rasmussen, M.D., an obstetrician/gynecologist. Other members of the medical staff include Sarah Oxnard, M.D., Karen Brainard, M.D., Michael Lewis, PA-C, Barbara Janeway, M.S.N., A.R.N.P. and Anne Fawcett, A.R.N.P. The medical team also includes registered nurses, medical assistants, and community health workers. The Health Center is affiliated with the Exeter Hospital where patients needing hospital care are admitted.

The Health Center offers a Prenatal Program under the direction of Dr. Rasmussen, which includes prenatal, delivery and postpartum care. In addition, the Health Center offers nutritional counseling and prenatal classes.

The community health workers coordinate a school health program and preventive screening clinics to detect potential health hazards. They hold informative workshops and act as liaisons between the medical providers and patients.

The Newmarket Regional Health Center also operates a Self-Care Program for the Elderly in conjunction with the Occupational Therapy Department of the University of New Hampshire. The purpose of this program is to enable the elderly to stay in their home setting as well as to maintain a quality of life and independent status within their community. The focus of the program is to provide self-care skills before disability occurs and to anticipate problems with functional activities. Contact Anne Fawcett A.R.N.P. or Noreen Ernest, Community Health Worker at 1-800-582-7279 for more information.

The Newmarket Regional Health Center continues to operate the Senior Citizen Transportation Program. Three of the five buses are equipped with hydraulic lifts to provide services to the handicapped. The Transportation service enables senior citizens to remain independent, self-sufficient and active by providing the means to needed services, including medical, food shopping and recreational trips. For information call 659-2424 or toll free 1-800-582-7279.

The Newmarket Regional Health Center wishes to express its deepest appreciation for the support of the town of Deerfield.

Ann H. Peters
Executive Director

SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION REPORT

A wide variety of services, resources and technical assistance is made available to your town through the dues-paying membership in the Southern New Hampshire Planning Commission. A professional planning staff, assisted by consultants in certain disciplines for which the Commission does not employ a full-time staff, work under the overall direction of your representatives in developing and carrying out planning programs that are deemed important for your community as well as for the region.

Staff services provided under the Commission's local assistance program are mostly decided by the communities themselves. However, certain general studies, notifications or acquisition of resources which are deemed useful to all member-municipalities are also made under this program with a directive of the Commission.

Local Assistance services provided to the Town of Deerfield during the past year were as follows:

1. At the request of the Board of Selectmen, the staff researched the New Hampshire statutes pertaining to the registration of subdivisions containing sixteen or more lots;
2. Developed the "Proposed Interim Growth Management Regulations," with associated explanation, to be enacted at the March 1986 annual town meeting;
3. Provided the Planning Board with suggested warrant articles for the zoning ordinance amendments and also the adoption of Capital Improvements Program and the BOCA building code;
4. Procured the 1981 aerial photos for the Town of Deerfield from the U.S. Department of Agriculture; and
5. Co-sponsored the Municipal Law Lecture Series to which Deerfield officials were invited.

Deerfield's Representatives to the Commission are:

Mr. James Alexander, Sr.
Mr. Joseph Dubiansky

Executive Committee Member: Mr. James Alexander, Sr.

ANNUAL TOWN MEETING, MARCH 12, 1985

Meeting called to order by Moderator George W. Owen at 10:00 A.M.

Warrant read by the Moderator

Ballot boxes were inspected, shown to be empty and locked.

The following Election Officials were present: Ballot Clerks, Mrs. Nettie Farr, Mrs. Irene Shores, Mrs. Jennie Owen and Mrs. Judy Sullivan; Moderator, George W. Owen; Assistant Moderator, Gus Csuka; Town Clerk, Ruth S. Sanborn and Assistant Clerk, Phyllis Sanborn.

Gatekeeper was Robert A. Stevens.

Polls were declared open. Balloting began.

1:00 P.M. Moderator George W. Owen read the complete Warrant for the Annual Town Meeting, March 16, 1985.

2:30 P.M. Absentee ballots cast.

Moderator declared the polls closed at 7:00 P.M. Counting of ballots began immediately.

Serving as additional ballot counters were the following: Marion O'Neal, Howard Maley, Linda Tuttle, Thomas Linskey, Joseph Dubiansky, Jonathan Hutchinson, Sandra Cassier, Nancy Ladd, Beverly Gardner, Priscilla Smith, Alvin Upper, Neil Maynard, Karen Wilkins and Madeline MacDonald.

Moderator George W. Owen declared the results of the balloting as follows:

Regular Ballots cast	459
Absentee Ballots cast	35
Total Ballots cast	494

For Selectman for Three Years

Robert B. Sanborn had 358 votes

Scattering 40 votes

and Robert B. Sanborn, having a plurality of all votes cast, was declared elected Selectman for a term of three years.

For Highway Agent for One Year

Keith Rollins had 304 votes

David P. Twombly had 179 votes

Scattering 2 votes

and Keith Rollins, having a plurality of all votes cast, was declared elected Highway Agent for the ensuing year.

For Overseer of Welfare for One Year

Martha Southmayd had 432 votes

Scattering 3 votes

and Martha Southmayd, having a plurality of all votes cast, was declared elected Overseer of Welfare for the ensuing year.

For Trustee of Trust Funds for Three Years

David L. Baker, Jr. had 387 votes

Scattering 6 votes

and David L. Baker, Jr., having a plurality of all votes cast, was declared elected Trustee of Trust Funds for three years.

For Trustee of Philbrick James Library for Three Years	
Devil L. Baker, Jr. had	100 votes
George W. Owen had	320 votes
Karen D. Wilkins had	306 votes
Scattering	2 votes

and George W. Owen and Karen D. Wilkins, having a plurality of all votes cast, were declared elected Trustees of Philbrick James Library for a term of three years.

For Water Commissioner for Three Years	
Hollis W. Ambrose had	430 votes

and Hollis W. Ambrose, having a plurality of all votes cast, was declared elected Water Commissioner for a term of three years.

For Planning Board for Three Years	
Frederick J. McGarry had	350 votes
Harry W. Wasson had	386 votes
Scattering	9 votes

and Frederick J. McGarry and Harry W. Wasson, having a plurality of all votes cast, were declared elected members of the Planning Board for a term of three years.

For Municipal Budget Committee for Three Years	
Bruce A. Rollins had	385 votes
John G. Williams had	359 votes
Jonathan Winslow had	368 votes
Scattering	11 votes

and Bruce A. Rollins, John G. Williams and Jonathan Winslow, having a plurality of all votes cast, were declared elected members of the Municipal Budget Committee for a term of three years.

For Auditor for One Year	
Robert A. Stevens had	34 votes
Paul Hussey had	10 votes
Joy Gelatt had	6 votes
George W. Owen had	6 votes
Scattering	74 votes

George W. Owen declined. Robert A. Stevens, Paul Hussey and Joy Gelatt, having a plurality of all votes cast, were declared elected Auditors for the ensuing year.

1985 Proposed Amendment to Deerfield Zoning Regulations and Building Code

Article 1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: (This amendment would more fully describe the definition of sign.)

Yes 225 No 125

A vote in the affirmative and so declared.

Article 2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: (This amendment would add conformance to the Building Regulations as a requirement for a Certificate of Occupancy.)

Yes 203 No 141

A vote in the affirmative and so declared.

Article 3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Building Code as follows: (This amendment would establish a Building Code Appeals board.)

Yes 225 No 120

A vote in the affirmative and so declared.

DEERFIELD SCHOOL DISTRICT BALLOT

For School Board Member for Three Years	
Thomas A. Foulkes had	343 votes
Peter C. Tsetsilas had	93 votes
Scattering	1 vote
For Moderator for One Year	
Jonathan W. Hutchinson had	419 votes
Scattering	10 votes
For Clerk for One Year	
Karen A. Fowler had	413 votes
Scattering	5 votes
For Treasurer for One Year	
Cynthia E. Tomilson had	435 votes
Scattering	5 votes
For Auditor for One Year	
Joy Gelatt had	385 votes
Scattering	6 votes

The following newly elected Town Officers came forward, took the oath of office and were sworn in by the Town Clerk, Ruth S. Sanborn in open meeting: Robert B. Sanborn, Selectman for three years; Keith Rollins, Highway Agent for one year; George W. Owen, Trustee of Philbrick James Library for three years and Robert A. Stevens, Auditor for one year.

On motion of George Keech, seconded by Priscilla Smith, it was voted to adjourn at 9:30 P.M.

A true record,
Attest:

Ruth S. Sanborn,
Town Clerk

ANNUAL TOWN MEETING, MARCH 16, 1985

Moderator James A. McIntyre called the meeting to order at 10:00 A.M.

The Moderator introduced the Town Officials as follows: Selectmen Joanne F. Wasson, Selectman James T. Alexander, Selectman Robert B. Sanborn, himself Moderator James A. McIntyre, Town Clerk Ruth S. Sanborn, Assistant Clerk Priscilla S. Watts and Town Counsel David Connell.

Moderator read the rules and procedures for the meeting and stated we would be using Roberts Rules of Order as modified by the Moderator. The Warrant having been read in full at the Annual Town Meeting, March 12, 1985, today we will read each Article as we proceed.

Donald Tomilson asked if the Town Budget is passed in its entirety, what will be the effect on our tax rate. The reply was approximately \$1.00 per \$1,000.00.

Article 1. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of repairing and reconstructing Old Center Road. Approved by the Budget Committee.

Joanne F. Wasson moved Article 1 as presented. Seconded by Wadsworth Winslow, Jr. After general discussion Article 1 was put to vote. It was a vote in the affirmative and so declared.

Article 2. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of repairing and reconstructing Mt. Delight Road. Approved by the Budget Committee.

Joanne F. Wasson moved Article 2 as presented. Seconded by George Keech. It was a vote in the affirmative and so declared.

Article 3. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of repairing and reconstructing South Road. The State of contribute \$20,000. Approved by the Budget Committee.

Joanne F. Wasson moved the Article as read. Seconded by Frederick Dodge. Article 3 was put to vote after discussion. It was a vote in the affirmative and so declared.

Article 4. To see if the Town will vote to raise and appropriate the sum of \$7,000 for the purpose of updating Deerfield's Master Plan. Approved by the Budget Committee.

Joanne F. Wasson moved Article 4 as read. Seconded by Phillip Bilodeau. George Humphrey asked why last years \$7,000 was not spent. Answer was the bill just came in and hasn't been paid yet. Article 4 was a vote in the affirmative and so declared.

Moderator declared a seven minute recess.

Meeting called to order at 10:41 A.M.

Article 5. To see if the Town will vote to establish a Capital Reserve Fund to be used for capping and closing the Sanitary Landfill as it is currently used and for the purpose of establishing a transfer station when the Town enters a regional waste disposal system, and to raise and appropriate \$15,000 for that purpose, and to authorize the Selectmen to withdraw this amount from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972. Approved by the Budget Committee.

Joanne Wasson moved the Article as read. Seconded by William E. Sanborn. James Alexander explained the Article stating the Selectmen are looking ahead to setting up a transfer station and expenses for capping the present landfill, would like to spread it out over a three or four year period. At some point we are going to be faced with a major expense. This is just a first step because we do not know what our costs will be. James Mathews asked the acreage. Answer was 35 acres, only about five acres used for landfill. Vote was taken on Article 5. It was a vote in the affirmative and so declared.

Article 6. To see if the Town will vote to raise and appropriate \$10,500 for the purchase of a new police cruiser, and to authorize the Selectmen to withdraw the sum of \$5,000 from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972; and to authorize the Selectmen to withdraw \$5,500 from the Police/Fire Equipment Capital Reserve Fund of the Town of Deerfield, for the balance of the purchase price of said police cruiser. Approved by the Budget Committee.

Joanne Wasson moved the Article as read. Seconded by John Garland. Ronald Vinnacombe moved to amend the Article to read that the full \$10,500.00 be taken out of the Police/Fire Equipment Capital Reserve Fund for the purchase of said cruiser. Seconded by Ralph Viola. Amendment put to vote. It was a vote in the negative and so declared. Back to the main motion. Joseph Stone moved the question. Seconded by Norma Billings. It was a vote in the affirmative, the motion to move the question carried. Article 6 put to vote. It was a vote in the affirmative and so declared.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$4,212 for the purchase of a snow plow and wing. Approved by the Budget Committee.

Joanne Wasson moved Article 7 as read. Seconded by George Keech. It was a vote in the affirmative and so declared.

Article 8. To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of hiring a professional firm to conduct an audit of the financial accounts of the Town of Deerfield. Approved by The Budget Committee.

Joanne Wasson moved Article 8 as read. Seconded by Robert Stevens. James Alexander spoke to the question. John Williams asked if this was a one time shot or an ongoing thing. James Alexander stated it depends on the results and recommendations of the audit. Alvin Upper asked if this includes the school. Answer was no. Motion put to vote. It was a vote in the affirmative and so declared.

Article 9. To see if the Town will vote to authorize the Selectmen to withdraw the amount of \$5,000 from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 to be placed in the Capital Reserve Fund for Town Offices of the Town of Deerfield. Approved by the Budget Committee.

Joanne Wasson moved Article 9 as read. Seconded by William Sanborn. It was a vote in the affirmative, the motion carried and so declared.

Moderator declared a five minute recess.
Meeting called to order.

Article 10. To see if the Town will vote to establish a Capital Reserve Fund to be used to construct, reconstruct, maintain and repair town-owned dams, including gates, sluiceways, channels (both inlet and outlet) and adjacent areas; to raise and appropriate the sum of \$2,500 for this fund; and to authorize the Selectmen to withdraw this amount from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972. Approved by the Budget Committee.

Joanne Wasson moved Article 10 as written. Seconded by George Menard. It was a vote in the affirmative and so declared.

Article 11. To see if the Town will vote to authorize the Selectmen to sell the 12 acres of commercial land purchased from Dwight F. Raab and described on the plan of T. W. Chesley, Plan No. 2453A, as revised in December 1974.

Joanne Wasson moved the adoption of Article 11 as read. Seconded by Felix Rancourt. Amendment by Warren Billings, Jr., seconded by Ronald Thomas, to use the wording in Article 12 to amend Article 11. Moderator ruled the motion out of order at this time as we are working on the amendment. After general discussion the amendment was put to vote. It was a vote in the affirmative and so declared. Back to the main motion. Jonathan Larsen asked for a report of the Freese's Pond Study Committee. Ruled out of order by the Moderator because it pertains to a later Article. Jonathan Larsen asked for the Study Committee's recommendation on this Article. Frederick McGarry stated he could only speak for himself, the Committee had not taken a stand on this issue. Alvin Upper moved to indefinitely postpone Article 11 as amended. Seconded by John Williams. Moderator moved the motion is debatable. Vote taken on motion to indefinitely postpone. Motion did not carry. Back to main motion. David Baker moved the question. Seconded by Wadsworth Winslow, Jr. It was a vote in the affirmative and the motion carried. Article 11, as amended, put to vote. The Chair was uncertain, hand vote taken. Yes 119 No 15. It was a vote in the affirmative and so declared.

Article 12. To see if the Town will vote to authorize the Selectmen to place any monies received from the sale of land as described above in Article 11 in the Capital Reserve Fund as established by Article 10.

Article 12 declared out of order by the Moderator as action already taken under Article 11.

Moderator declared a five minute recess.
Meeting called to order.

Article 13. To see if the Town will vote to raise and appropriate the sum of \$125,000 (not to exceed) to reconstruct the Freeses Pond Dam and to authorize the Selectmen to borrow this amount and to issue notes or bonds for a period not to exceed ten years. Disapproved by the Budget Committee. By Petition.

Paul Asselin moved the Article as read. Seconded by Robert Vinnacomb. Joseph Stone spoke for the Budget Committee who disapproved. Winfred Hutchinson stated this figure exceeds 10% of the bottom line figure of the budget and requested it be ruled out of order. The amount we are asked to raise, less fixed costs, is \$517,000.00, 10% would be \$51,700.00 which is less than the \$125,000.00 asked. Christian Winslow asked if we raise this over ten year period, if it would change the meaning. Town Counsel stated we would be voting the entire amount this year.

Joseph Brown moved to make Article 13 come within the 10% allowed, to reduce the amount of \$125,000.00 to the sum of \$51,700.00. Seconded by Frederick Dodge. William Sanborn asked if this requires a 2/3 vote or a secret ballot. Moderator stated the amendment no, main motion yes. Fred Dodge asked if the money could be held over and used at a later date since it will cost more than \$51,700.00 to build the dam. Brief recess to confer with Town Counsel.

James Alexander moved an amendment that the \$51,700.00 be placed in a Capital Reserve Fund established under Article 10. Seconded by Joseph Brown. Joseph Stone moved the question. Seconded by Warren Billings, Jr. It was a vote in the affirmative and so declared. Vote taken on the amendment of James Alexander that the money be placed in a Capital Reserve Fund established under Article 10. It was a vote in the affirmative and the amendment carried.

Back to the amendment of Joseph Brown in the amount of \$51,700.00. Brief recess while Joseph Brown confers as to the proper amount. Joseph Brown decided to stick with amount of \$51,700.00 and meeting continues. Michael Black moved that the amendment read not to exceed \$51,700.00 or the lessor of money otherwise appropriated by this Town Meeting. Moderator ruled this motion out of order, must be a specific amount. Jonathan Hutchinson moved the question. Seconded by Christian Winslow. It was a vote in the affirmative and so declared. Moderator stated we are voting on the amendment of Joseph Brown to raise \$51,700.00 to reconstruct the Freese's Pond Dam. Yes 88 No 31. It was a vote in the affirmative and so declared.

Article 13, as amended, changing amount to \$51,700.00. After discussion, Bernard Weiss moved, seconded by Christian Winslow, the motion read to raise and appropriate the sum of \$51,700.00 to reconstruct the Freese's Pond Dam and strike out the words "to issue notes or bonds for a period not to exceed ten years." Joseph Stone moved the question. Seconded by Paul O'Connell. It was a vote in the affirmative and so declared. Article 13 put to vote. It was a vote in the affirmative and so declared.

Moderator declared a five minute recess.
Meeting called to order.

Article 14. To see if the Town will vote to authorize the Selectmen to withdraw all monies, exclusive of the amount raised in Article 13, that may be in the Capital Reserve Fund for construction, and reconstruction of dams as of the date the Selectmen award the contract for the reconstruction of the Freeses Pond Dam and use these monies to pay a portion of the cost of reconstructing the dam.

Moderator ruled this Article is invalid. Bernard Weiss asked for an appeal of the Chair. Motion put to the meeting. It was a vote in the affirmative, the ruling of the Chair was sustained and so declared.

Article 15. To see if the Town will vote to raise and appropriate the sum of \$5,000 for the purpose of shimming and sealing Pleasant Hill Road. Approved by the Budget Committee. Joanne Wasson moved Article 15 be adopted as written. Seconded by Robert Farr. It was a vote in the affirmative and so declared.

Article 16. To raise such sums of money as may be necessary to defray Town charges for the ensuing year, and make appropriations of the same.

Motion of Joseph Stone, seconded by Wadsworth Winslow, Jr. that \$579,742.00 be raised for the ensuing year.

Motion of Winfred Hutchinson, Jr., seconded by Dorothy Snook, to change the amount raised for Legal Expenses from \$15,000.00 to \$10,000.00. It was a vote in the affirmative and so declared.

Motion of Paul Dewey, seconded by John Garland, that the amount of \$500.00 taken out of the Police Department Budget be put back in. It was a vote in the affirmative and so declared.

Motion of Paul Asselin, seconded by Judith Asselin, that \$4,500.00 be raised under Highways, Streets and Bridges for the repair of Currier Road. It was a vote in the affirmative and so declared.

Main motion in the amount of \$579,742.00 put to vote. It was a vote in the affirmative and so declared.

Article 17. To see if the Town will authorize the Selectmen to hire money in anticipation of taxes.

Joanne Wasson moved Article 17 as read. Seconded by George Clark. It was a vote in the affirmative and so declared.

Article 18. To see if the Town will vote to authorize the Board of Selectmen to contract for the sale of timber and other wood products from any Town Property. Cutting operations are to be managed by a forester hired and directed by the Selectmen, who shall be reimbursed from the proceeds of timber and cordwood sales. All other revenues are to be deposited to the Town general fund.

Joanne Wasson moved adoption of Article 18 as read. Seconded by Frederick Dodge. Frederick McGarry moved to amend Article 18 by adding the following; Any logging or timber operations conducted on the so-called McNeil, Wells, Chase and Lindsay Properties be in accordance with the report prepared by the University of New Hampshire entitled "A Resource Evaluation of the McNeil, Wells, Chase and Lindsay Properties in the Town of Deerfield, New Hampshire." Amendment seconded by Winfred Hutchinson, Jr. Vote taken on the amendment. It was a vote in the affirmative and so declared. Article 18 as amended put to vote. It was a vote in the affirmative and so declared.

Article 19. To see if the Town will authorize the Selectmen to sell the grave sites in town owned cemeteries.

Joanne Wasson moved the adoption of Article 19 as read. Seconded by Robert Stevens. It was a vote in the affirmative and so declared.

Article 20. To see if the Town will vote to accept sums of monies, from the following persons for the purpose stated:

- a. Two hundred dollars, from A. Judith Yeaton, for the care of Merrill lot in the Morrison Cemetery.
- b. One hundred fifty dollars, from Elizabeth Grace for cemetery lot at Morrison Cemetery.
- c. Two hundred fifty dollars, from Diana Stevens, for cemetery lot and care of Stevens lot in the Morrison Cemetery.
- d. One hundred fifty dollars, from Louis Nephew, for cemetery lot at Morrison Cemetery.
- e. Two hundred fifty dollars, from Charles Underwood, for cemetery lot and care of Underwood lot in the Morrison Cemetery.
- f. Two hundred fifty dollars, from Robert Begin, for cemetery lot and care of Begin lot in the Morrison Cemetery.
- g. Two hundred fifty dollars, from Sheila Musial, for cemetery lot and care of lot in the Morrison Cemetery.

Joanne Wasson moved the adoption of Article 20 as read. Seconded by Louis Nephew. It was a vote in the affirmative and so declared.

Article 21. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend money from the State, Federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

Joanne Wasson moved the adoption of Article 21 as read. Seconded by Roberta Simoneau. Joseph Stone moved to amend the Article by adding "with the approval of the Municipal Budget Committee." Amendment seconded by Jonathan Larsen. Vote taken on the amendment. It was a vote in the affirmative and so declared. Article 21 as amended put to vote. It was a vote in the affirmative and so declared.

Article 22. To see if the Town will authorize the Selectmen to accept from Lois H. Flanders the gift of two parcels of land, being shown as Lots 8 and 9, containing, respectively, 13.57 acres, more or less, and .12 acres, more or less, on a plan of land entitled "Cranberry Wood", property survey for Lois H. Flanders, Deerfield, Rockingham County, New Hampshire, dated August 13, 1984, prepared by Roland P. Therrien. Said conveyance to be subject to the provisions of RSA 36-a and certain other restrictions contained in a deed of said land from Lois H. Flanders to the Town of Deerfield, dated January 24, 1985.

Joanne Wasson moved the adoption of Article 22 as read. Seconded by Frederick McGarry. Mr. McGarry stated that Article 22 should read Lots 8 and 9, containing respectively, 13.57 acres, more or less and 0.12 acres, more or less, on a plan of land entitled "Cranberry Woods." It was a vote in the affirmative and so declared.

Moderator declared a five minute recess.
Meeting called to order.

Article 23. To see if the Town will vote to take over winter maintenance of Tandy Road, a class 6 road, previously a town road. By Petition

Angie Walsh moved the adoption of Article 23 as read. Seconded by William Simpson. Town Counsel ruled the Town cannot spend money on a road it does not maintain. Bernard Weiss asked if the road was closed subject to gates and bars. Joanne Wasson replied yes. Moderator ruled Article 23, as stated, out of order.

Bernard Weiss moved this meeting open the road. Robert Sanborn state the meeting has not been warned. He believes this has to be done with an article in the Town Warrant. David Connell, Town Counsel stated Robert Sanborn is correct.

Christian Winslow appealed the ruling of the Chair. Seconded by Robert Mathews. Vote taken. Yes 30 No 63. The ruling of the Chair is sustained. Article 23 ruled out of order.

Article 24. That a builder or firm(s) in which he/she is an officer or part owner be prohibited from receiving any approval for building or any permits required for building (or subdivision) issued by the Town of Deerfield, N.H.; if it can be shown by previous contracts or evidence that he/she has not fulfilled his legal obligations to the Town of Deerfield, or its residents by failing to comply with the terms of previous contracts to which he/she or the aforementioned interests by a party. This to include the stoppage of construction in process, if applicable, or the issuance of occupancy permits. By Petition

Terry Woods moved the adoption of Article 24 as read. Seconded by Michael Mikucki. James Alexander asked legality of this Article as the Town has not legality to control private contracts. Town Counsel stated the Town has no jurisdiction over this Article. Moderator ruled this Article out of order due to reasons stated. Terry Woods appealed the ruling of the Chair. Seconded by Michael Mikucki. Vote taken on the appeal. The ruling of the Chair is sustained. Article 24 ruled out of order.

Article 25. To transact any other business which may legally come before the meeting. The following resolution was presented. Be it resolved that the citizens of Deerfield express their appreciation to Mrs. Lois Flanders for the generous gift of land to the Town as described in Article 22. On motion of Frederick McGarry it was voted that the resolution be accepted and adopted.

The following newly elected Town Officers were sworn in: David L. Baker, Jr., Trustee of Trust Funds for three years; Hollis W. Ambrose, Water Commissioner for three years; Frederick J. McGarry, Planning Board for three years; John G. Williams, Municipal Budget Committee for three years and Jonathan Winslow, Municipal Budget Committee for three years.

The following newly elected School Officers were sworn in: Karen A. Fowler, Clerk for one year and Cynthia E. Tomilson, Treasurer for one year.

On motion of William E. Sanborn, seconded by Louis Nephew, it was voted that the meeting stand adjourned at 3:25 P.M.

A true record.

Attest:

Ruth S. Sanborn
Town Clerk

OFFICES OF THE DISTRICT
For the Year Ending June 1985

MODERATOR
Jonathan Hutchinson

SCHOOL BOARD

George Humphrey
Judith Bush
Thomas Foulkes

Term Expires 1986
Term Expires 1987
Term Expires 1988

DISTRICT CLERK
Karen Fowler

AUDITOR
Joy A. Gelatt

SUPERINTENDENT OF SCHOOLS
George I. Blaisdell

ASSISTANT SUPERINTENDENT OF SCHOOLS
Paul DeMinico

PRINCIPAL
Peter Sweet

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE
IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Town Hall in said District, on the 11th
day of March, 1985 at 10:00 o'clock in the forenoon, to act upon the following
subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To choose an Auditor for the ensuing year.

The polls are to open at 10:00 A.M. and will close not earlier than 7:00 o'clock
P.M.

Given under our hands at said Deerfield this 21st day of Feb., 1986.

George H. Humphrey
Thomas A. Foulkes
Judith J. Bush

A true copy of Warrant - Attest

George H. Humphrey
Thomas A. Foulkes
Judith J. Bush

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Town Hall in said District, on the 14th day of March, 1986 at 7:00 o'clock in the evening, to act upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen and to pass any vote relating thereto.
2. To see if the District will vote to authorize the School Board to accept gifts and donations on behalf of the School District.
3. To see if the District will vote to authorize the School Board to accept and expend on behalf of the District a sum of money not to exceed \$16,234.00 to be obtained from the Federal Government or other sources that may make such funds available to the District:

Federal Nutrition Program	\$10,484.00
Handicapped Aid	3,000.00
Block Grant	2,750.00
	<u>\$16,234.00</u>

provided that the School District will not be thereby required to raise any money by local taxation in this or subsequent years as the result of such expenditure of \$16,234.00 (Budget Committee recommends approval.)

4. To see if the District will vote to authorize the School Board to apply for, accept, and expend, without further action by the School District Meeting, money from the state, federal, or other governmental unit or a private source which becomes available during the 1986-1987 school fiscal year, provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money and have the approval of the Municipal Budget Committee.
 5. To see if the district will advise the School Board to assign regular education high school students only to the following schools: Manchester Central High School, Coe-Brown-Northwood Academy, Raymond High School, Pembroke Academy.
 6. To see what sum of money the District will raise and appropriate for the support of schools for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District.
 7. To choose Agents and Committees in relation to any subjects embraced in the Warrant.
 8. To transact any other business that may legally come before said meeting.
- Given under our hands at said Deerfield this 21st day of February, 1986.

George H. Humphrey
Thomas Foulkes
Judith J. Bush

A true copy of Warrant - Attest

George H. Humphrey
Thomas Foulkes
Judith J. Bush

DEERFIELD SCHOOL DISTRICT COMPARATIVE BUDGET

SECTION I		Approved Budget	School Board's Budget	BUDGET COMMITTEE Not	
Function	Purpose of Appropriation	1985-86	1986-87	Recommended	Recommended
				1986-87	
1000	INSTRUCTION				
1100	Regular Programs	779,330.00	900,209.00	900,209.00	
1200	Special Programs	144,780.26	141,907.00	141,907.00	
1400	Other Instructional Programs	2,150.00	4,350.00	4,350.00	
2000	SUPPORT SERVICES				
2110	Attendance & Social Work	5.00	5.00	5.00	
2120	Guidance	10,227.00	22,490.00	22,490.00	
2130	Health	10,605.00	11,963.00	11,963.00	
2190	Other Pupil Services	650.00	650.00	650.00	
2200	Instructional Staff Services				
2210	Improvement of Instruction	4,150.00	5,850.00	5,850.00	
2220	Educational Media	10,287.00	11,314.00	11,314.00	
2240	Other Inst. Staff Services	1,450.00	1,450.00	1,450.00	
2300	General Administration				
2310	All Other Objects	7,021.00	8,779.00	8,779.00	
2320	351 S.A.U. Management Serv.	44,905.00	44,728.00	44,728.00	
2390	Other Gen. Adm. Services	250.00	250.00	250.00	
2400	School Administration Services	52,645.00	57,908.00	57,908.00	
2500	Business Services				
2540	Operation & Maint. of Plant	64,859.00	71,290.00	71,290.00	
2550	Pupil Transportation	79,253.00	88,876.00	88,876.00	
2590	Other Business Services	72,092.00	87,190.00	87,190.00	
4000	FACILITIES ACQUISITIONS & CONST.	10.00	10.00	10.00	
5200	Fund Transfers				
5220	To Federal Projects Fund	5,750.00	5,750.00	5,750.00	
5240	To Food Service Fund	29,246.00	29,286.00	29,286.00	
5250	To Capital Reserve Fund	10,000.00	5,000.00	5,000.00	
	TOTAL APPROPRIATIONS	1,329,665.26	1,499,255.00	1,499,255.00	
SECTION II				Estimated Revenues	
Revenues & Credits Available		Revised	School Board's	Budget	
To Reduce School Taxes		Revenues	Budget	Committee	
		1985-86	1986-87	1986-87	
3000	Revenue From State Sources				
3110	Foundation Aid		26,520.00	26,520.00	
3120	Sweepstakes	7,343.00			
3210	School Building Aid	251.00	295.00	295.00	
3240	Handicapped Aid	28,406.00			
3270	Child Nutrition		1,050.00	1,050.00	
	Other Catastrophic Aid	2,200.00	1,323.00	1,323.00	
4000	Revenue From Federal Source				
4460	Child Nutrition Program	10,470.00	9,434.00	9,434.00	
	Other	5,750.00	5,750.00	5,750.00	
1000	Local Rev. other than Taxes				
1300	Tuition - Northwood	2,020.00	2,386.00	2,386.00	
1500	Earnings on Investments	395.00	395.00	395.00	
1700	Pupil Activities-Manchester Trans.	10,450.00	9,500.00	9,500.00	
	Other - Lunch Receipts	18,776.00	18,802.00	18,802.00	
	TOTAL SCHOOL REVENUES & CREDITS	86,061.00	75,455.00	75,455.00	
	DISTRICT ASSESSMENT	1,247,574.26	1,423,800.00	1,423,800.00	
	TOTAL REVENUES & DISTRICT ASSESSMENT	1,333,635.26	1,499,255.00	1,499,255.00	

STATEMENT OF EXPENDITURES
For the Year Ending June, 1985

STATEMENT OF REVENUES
For the Year Ending June 30, 1985

INSTRUCTION - Elementary	
Regular Education Programs	\$ 319,420.35
Special Education Programs	72,410.73
Other Instructional Programs	5,001.15
SUPPORTING SERVICES	
Guidance	12,205.17
Health	7,102.94
INSTRUCTIONAL	
Improvement of Instruction	3,338.40
Educational Media	11,292.18
Other Instructional Staff	1,472.82
GENERAL ADMINISTRATION	
School Board	7,449.51
Office of the Superintendent	46,042.61
School Administration	66,103.98
BUSINESS	
Operation - Maintenance & Plant	82,943.10
Pupil Transportation	77,474.92
Other Supporting Services	57.58
INSTRUCTION - High School	
Regular Education Program	327,105.85
Special Education Program	27,644.93
SPECIAL REVENUE FUNDS	
INSTRUCTION	
Regular Education Programs	404.26
Other Instructional Programs	750.00
FOOD SERVICE BUSINESS	
Elementary	24,478.09
	<u>\$1,092,698.57</u>

REVENUE FROM LOCAL SOURCES	
Current Appropriation	\$1,035,694.00
Tuition	2,336.83
OTHER LOCAL REVENUES	
Earnings on Investment	5,261.72
Pupil Activities	9,500.00
Contributions & Donations	577.44
Other Local Revenues	531.86
TOTAL OTHER REVENUE	<u>15,871.02</u>
FROM LOCAL SOURCES	<u>15,871.02</u>
TOTAL LOCAL REVENUE	\$1,053,901.85
REVENUE FROM STATE SOURCES	
Sweepstakes	7,342.89
Building Aid	251.00
Handicapped Aid	28,405.95
Catastrophic Aid	2,008.95
TOTAL STATE REVENUE	<u>38,008.79</u>
REVENUE FROM FEDERAL SOURCES	
Restricted Grants-	
in-aid	404.26
Child Nutrition Prog.	25,901.32
TOTAL FEDERAL REVENUE	<u>26,305.58</u>
TOTAL REVENUE	\$1,118,216.22
RECONCILIATION OF REVENUES & GROSS RECEIPTS	
REVENUES	
Total Revenues	\$1,118,966.22
ADDITIONS	
Refunds of Current Year	
-Expenditures	12,306.37
BALANCES AT JULY 1, 1984	
Taxes Receivable	23,452.00
Intergovernmental	
Receivable	10,867.69
Other Receivables	1,501.94
TOTAL ADDITIONS	48,128.00
DELETIONS	
BALANCES AT JUNE 30, 1985	
Intergovernmental	
Receivables	1,390.26
TOTAL DELETIONS	1,390.26
TOTAL GROSS RECEIPTS -	
CASH & INVESTMENT BALANCE	1,165,703.96
	<u>(10,352.67)</u>
	\$1,155,351.29

EXPENDITURES & GROSS DISBURSEMENTS

AUDITOR'S STATEMENT

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Deerfield of which the report is a true summary for the fiscal year ending June 30, 1985 and find them to be correct.

Joy A. Gelatt
Auditor

TOTAL EXPENDITURES	\$1,108,799.98
ADDITIONS	12,306.37
BALANCES AT JULY 1, 1984	
Other Payables	28,595.59
TOTAL ADDITIONS	\$ 40,901.96
DELETIONS	
BALANCES AT JUNE 30, 1985	
Other Payables	30,901.97
TOTAL DELETIONS	\$ 30,901.97
TOTAL GROSS DISBURSEMENTS	\$1,118,799.00
CASH & INVESTMENT BALANCE, June 30, 1985	<u>36,551.32</u>
	<u>\$1,155,351.29</u>

REPORT OF SCHOOL DISTRICT TREASURER
For Fiscal Year July 1, 1984 - June 30, 1985

Cash on Hand July 1, 1984 (\$10,352.67)

Received from Selectmen
\$1,059,146.00

REVENUE FROM:	
State Source	55,660.64
Tuitions	897.54
Income from Trust Funds	577.44
All Other Sources	<u>49,422.34</u>
TOTAL RECEIPTS	\$1,165,703.96

TOTAL AMOUNT AVAILABLE FOR
FISCAL YEAR \$1,155,351.29

LESS SCHOOL BOARD ORDERS PAID 1,118,799.97
BALANCE ON HAND JUNE 30, 1985 36,551.32

Cynthia E. Tomilson
District Treasurer

STATISTICAL REPORT

YEAR	REGISTERED	AVERAGE DAILY ATTENDANCE
1981-1982	297	264.0
1982-1983	297	263.5
1983-1984	302	275.0
1984-1985	334	309.0

CLASS BREAKDOWN

1984-1985	
Grade 1	50
Grade 2	35
Grade 3	35
Grade 4	37
Grade 5	30
Grade 6	28
Grade 7	41
Grade 8	34

ANNUAL SCHOOL NURSE-TEACHER REPORT
1984 - 1985

	TOTAL STUDENTS	RECEIVING TREATMENT	M.D.	COMMUNITY AGENCY	OTHER
SCREENING					
Vision	317	4	4		
Hearing	317	5	5		
Blood Pressure	160	6	1		
Height & Weight	317				
Obesity	5				
Under Nutrition	1				
Posture	160	4	6 referred		
Dental	110	5			5 Dentist
INTERVENTIONS					
Accidents	15	15	11	4 Hospital	
Complaints	700				
Mental Health	3	2		2	
Recurrent Health Conditions	30	20	20		
CONFERENCES					
Parents	10				
School Personnel	2				
Inter-agency	10		6	4	
Home Visits	3				
INFECTIONS					
Chicken Pox	26				
Pediculosis	8	8			
Rheumatic	1	1	1		
Scarlet Fever	2	2	2		
Streptococcal	15	15	15		

Jane Winslow, R.N.
School Nurse

SUPERINTENDENT'S SALARY
1984 - 1985

ASSISTANT SUPERINTENDENT'S SALARY
1984 - 1985

Allenstown	\$ 7,860.97	Allenstown	\$ 6,070.58
Chichester	3,983.18	Chichester	3,075.97
Deerfield	7,797.75	Deerfield	6,021.75
Epsom	6,575.40	Epsom	5,077.80
Pembroke	15,932.70	Pembroke	12,303.90
	<u>\$42,150.00</u>		<u>\$32,550.00</u>

GEORGE B. WHITE PROFESSIONAL STAFF
1985-1986

TEACHERS	GRADE/SUBJECT	AMOUNT	YEARS EXPERIENCE
Sweet, Peter	Principal	\$32,673.00	13
Yergeau, Paul	Assistant Principal	350.00	
Arzigian, Diane	Mathematics	19,900.00	10
Benton, Mary	Reading	19,900.00	14
Burgess, Sylvia	Second Grade	14,500.00	3
Campella, Deborah	Intermediate	19,900.00	11
Carozza, William	Social Studies	13,500.00	2
Eaves, Brenda	Third Grade	16,000.00	5
Jacobson, Paula	Music	6,400.00 (40%)	5
Ladd, Nancy	Primary	17,000.00	14
McCann, Debora	Physical Education	12,800.00 (80%)	5
Mangan, Kathryn	Intermediate	15,500.00	4
Matthews, Kathleen	Elementary	19,900.00	13
King, Judith	Language Arts	10,200.00	9
Miller, Jane	Intermediate	17,400.00	10
Nicols, Patricia	Primary	17,000.00	10
Ryan, Ann	Intermediate	18,200.00	16
Shute, Nancy	Primary	15,700.00	4
Turnquist, Bruce	Primary	16,700.00	4
Wolf, Althea	Art	7,120.00 (40%)	8
Yergeau, Paul	Science	19,900.00	9
Barnes, Nanette	Intern	3,500.00	
Mason, Kenneth	Intern	3,500.00	
Amazeen, Paula	Pre-Vocational Tutor	5,140.80	
Ocnasek, Trudi	Speech Therapist	11,940.00	11
Beers, Teresa	Resource Room	13,500.00	2
Capelle, Judith	Resource Room	12,500.00	1
Hammer, William	Psychologist	5,400.00	
Stevens, Harold	Guidance Counselor	759.44	
Winslow, Jane	Nurse	9,980.00	

1985 GRADUATES

Holly Ackerson
Gretchen Arnold
Michelle Blasco
Glenn Briggs
Scott Briggs
Lisa Brown
Cathy Bugnacki
Timothy Cargill
Kristin Carter
Brian Cauler
Bora Chhoeurn
Wally Cottel
Jennifer Cotie
Valerie Coulter
Jeffrey Crown
Bryon Forbes
Ken Gagnon

Rhonda Gilbert
Crystal Hackett
Doris Hewett
Sherri Hogan
Ben Jean
James Johnson
Judith King
Jeffrey Lupa
Sylvia Mandigo
Dawn Marquis
Michelle McGovern
Fred Mitchell
Peter Nault
Vuth Pich
Andrew Ravesi
Sheila Riel

Shane Riel
Stephanie Robinson
Christine Rollins
Robin Ross
Ginger Sanford
Joseph Silva
Russell Simons
William Stevens
Cherie Tessier
Kathy Twombly
Frank Twombly
Amy Vallance
Darlene Vallance
Colleen Vinnacomb
Andrew Wilkins
Tammy Witham

SCHOOL BOARD REPORT

This past school year has been one of study and preparation for the future of Deerfield's children. It is no secret to anyone that the town is growing at an unprecedented rate. As noted in the final report prepared by the Long Range Planning Committee "Deerfield is now in a period of more rapid growth than has been experienced for many years. This rapid growth, coupled with the near capacity use of the school, will result in a severe classroom space shortage for the town unless plans are made now."

Following the results of last years Long Range Planning Committee, the School Board proceeded to organize two new groups to do further investigation in two specific areas: (1) short and long range building options, and (2) land acquisition.

The Options Committee consisting of 17 members was requested to review every possible option for dealing with both the short and long term increases in the elementary/junior high student population in Deerfield. Their Report to the School Board has just been finalized and copies will be available at school district meeting.

The four members of the Land Advisors were asked to assist the Board in reviewing parcels of land in town that could potentially serve as a future building site for a new school. Included in this review was the obvious potential of acquiring land adjacent to the present location with the idea of adding on to the existing building.

While these two committees were working hard, the Board has been polling communities within a twenty mile radius to inquire about potential interest in a shared high school. This will remain a priority that the Board will continue to pursue.

Much time and effort is being expended by many dedicated people within the community. Without trying to name everyone involved, the School Board wishes to thank you for your willingness to be part of this process and pray that the goals we set and decisions we make are the best possible for the education future of our children.

George Humphrey
Chairman

PRINCIPAL'S REPORT

We are fortunate this year to have the following people as new members of our staff: Kathy Matthews, fifth/sixth grade teacher; Teresa Beers, Special Education Instructor; Annie Barnes and Ken Mason, UNH graduate program; and Steve Barnes, school bus driver.

The following instructional goals have been established for 1985/86:

1. Author a school philosophy for the Deerfield School District. Once approved by the School Board, a copy will be sent to the State Department of Education.
2. Revamp the elementary report card so that it will better reflect the academic, developmental, emotional and social growth of the students.
3. Improve the Middle School Program in order to meet the unique needs of the early adolescents.
 - a. develop a staffing plan that will best meet the academic needs of the student while fitting into budgetary and space considerations.
 - b. develop appropriate grouping patterns for students in Grades 7 and 8.
 - c. devise and implement an elective program that will provide a well-rounded education for the students in Grades 5-8.
 - d. initiate a schedule that will maximize instructional time and will improve the quality of education.
4. Author and pilot a new Science and Health curriculum which will provide the educational goals and objectives for Grades R-8.
5. Implement an approved Social Studies curriculum for Grades R-8.
6. Develop and implement a formal assessment plan which will measure the growth of students in the area of Language Arts.
7. Initiate a community-wide Language Arts activity which will enhance the curriculum and also increase the awareness and participation of Deerfield citizens.
8. Improve the Computer Literacy of all students.
 - a. provide liaison with each curriculum area committee to incorporate uses of computer into day to day learning situations.
 - b. catalog existing materials and provide appropriate program descriptions that would be useful in implementing software into curriculum areas.
 - c. broaden minimal skills identified in each grade level.
9. The Math Committee will continue to implement and assess the current curriculum and strategies.
 - a. evaluate the usefulness of the Holt Series to the curriculum.
 - b. monitor the implementation of "Math Their Way" and "Math a Way of Thinking" concepts and activities.

10. Develop a Parent Advisory Council which will improve the communication between parents and school.
11. Initiate a standardized testing program for Grades R-8 in conjunction with implementing the new state test in grades 4 and 8.

FOCUS continued being a vital organization for both the school and community. They offered an Adult Education Program for Deerfield residents, they published a monthly community newsletter, the Communicator, and they raised funds for projects such as a dental and fingerprinting program for the children of Deerfield. They also brought speakers on relevant topics to our community and build a community sign to notify citizens of upcoming events. I would like to thank Carol Lobdell for the fine job she performed as President; both she and her family will be sorely missed. Carol Kuczewski will be the new president.

I want to take this opportunity to thank Sue Sherburne, our School/Community Coordinator and Joan Bilodeau and Barbara Mathews, our Volunteer Coordinators, and Sue Palmeri, our Friday Activities Coordinator and the many volunteer who are too numerous to name here for all the time and effort they have given to both the students and staff at George B. White.

In conclusion, I would like to express my gratitude to George Blaisdell, Superintendent of Schools, and his entire staff at SAU #53; the School Board, Judy Bush, George Humphrey and Tom Foulkes, for their devotion and giving of themselves for the children of Deerfield; and to the citizens of Deerfield for giving us your support!

Peter J. Sweet
Principal

REPORT OF THE SUPERINTENDENT OF SCHOOLS

"A child is a person who is going to carry on what you have started. He is going to sit where you are sitting, and when you are gone, attend to those things which you think are important. You may adopt all the policies you please, but how they are carried out depends on him. He will assume control of your cities, states, and nations. He is going to move in and take over your churches, schools, universities and corporations....The fate of humanity is in his hands". Abraham Lincoln

The District was required by the State Board of Education to contract for an independent evaluation of the four day week during the 1984-85 school year. That evaluation, done by Hannay & Gould Associates of Portsmouth, was completed pary way through the year. The consultants concluded their report by saying, "Based on our findings, we can comfortably and confidently recommend that the G. B. White School be allowed to continue with the four day week." Limited copies of the entire report are available at the school for citizens interested in reading it.

Following the submission of that report to the State Board of Education, they granted us permission to continue the four day week for three years, starting with the 1985-86 school year. They continue to require an annual report to the Commissioner of Education to monitor our progress.

At the request of the School Board, a group of citizens examined the school space needs of the District. Their comprehensive report, which included a variety of options, was sent to each home in the community. When that report was completed, the School Board asked citizens to review and rank the options listed and to make inquires about gaining additional land for the District. Those groups will report at the District Meeting in March, 1986.

Our staff continued to present a cohesive instructional program for students attending the school. Standardized achievement test results indicated that our students in general were again scoring above national averages. Part of the reason for this good result is that there is a good match between our curriculum (what children are taught) and the material tested by the standardized test. Teachers spent many extra, unpaid hours working on the school's curriculum and methods of improving it.

The number of citizens continuing to help the school as volunteers remains high and impressive. The assistance of these volunteers is invaluable to us. We encourage citizen involvement in the life of the school and invite you to call the principal, Peter Sweet, at 463-7422 to inquire about ways in which you might help us.

It's appropriate to call to your attention the energetic and time consuming efforts of your School Board. Their efforts, on behalf of the community's children, have a great deal to do with the district's success.

With the belief that "Education is a Wise Investment", I feel it improtant to call to your attention the salary status of our teaching staff. The district is in a less competative position than we were just a few years ago and our teachers' salaries are falling behind a great many districts. The following figures illustrate this point:

<u>1984-1985 Teacher's Average Salary</u>	
United States:	\$23,546.00
New Hampshire:	\$18,577.00
Deerfield:	\$14,762.00

While I recognize the limitations on our ability to pay, I also recognize that we run the risk of being unable to attract and retain competent staff unless we compensate them appropriately. I feel that we have an excellent staff who, collectively, make the school and the education of Deerfield's children what it is.

Your support for the school, its programs, and the students it serves is very important and is greatly appreciated.

George Blaisdell

DEERFIELD SCHOOL DISTRICT ANNUAL MEETING

Friday, March 15, 1985: Deerfield Town Hall - Business Meeting

The meeting was called to order at 7:01 p.m. by Moderator Jonathan W. Hutchinson.

The Moderator introduced the following persons: Paula Amazeen, Assistant Clerk; Karen Fowler, Clerk; Mr. Tom Foulkes, Mr. George Humphrey and Mrs. Judy Bush, members of the School Board; Mr. Peter Sweet, G. B. White principal; Mr. George Blaisdell, Superintendent of Supervisory Union #53 and Mr. Paul Deminico, Assistant Superintendent.

The Moderator read the election results; School Board member for three years - Thomas A. Foulkes with 343 votes; Moderator for one year - Jonathan W. Hutchinson with 419 votes; Clerk for one year - Karen A. Fowler with 413 votes; Treasurer for one year - Vynthia E. Tomilson with 435 votes and Auditor for one year - Joy Gelatt with 385 votes.

The Moderator listed the rules for the meeting; Robert's Rules, as modified by the Moderator and the State of New Hampshire; no smoking except in designated areas; non-voters to sit in designated areas; no more than two amendments to any warrant article.

A voice vote in the affirmative allowed non-voters to address the meeting if they so desired.

Mr. Tom Foulkes presented awards to Jeanette Winslow and Verona Brinkler and Joe Stone for significant voluntary contributions. Mr. Foulkes spoke of the appreciation for support of the 4 day school week resulting in the 3 year extension granted by the State. He explained that due to the large growth and changes the town is experiencing a long range planning committee has been formed. The committee consists of a broad group of constituents who will look at the educational needs of the town during the next five years.

Mr. Foulkes gave a brief explanation of the budget package put together by the School Board.

The Moderator read the Warrant:

ARTICLE 1. To see if the District will vote to authorize the School Board to accept gifts and donations on behalf of the School District.

Mr. Foulkes moved the article be accepted as read; seconded by Waddy Winslow. It was a voice vote in the affirmative and the motion was declared adopted.

ARTICLE 2. To see if the District will vote to authorize the School Board to accept and expend on behalf of the District a sum of money not to exceed \$16,220.00 to be obtained from the Federal Government or other sources that may make such funds available to the District; such funds to be used for the following areas:

Federal Nutrition Program	\$10,470.00
Handicapped Aid	3,000.00
Block Grant	2,750.00
	<u>\$16,220.00</u>

provided that the School District will not be thereby required to raise any money by local taxation in this or subsequent years as the result of such expenditure of \$16,220.00. Mr. Foulkes moved the article be accepted as read; Nancy Ladd seconded. It was a voice vote in the affirmative and the motion was declared adopted.

ARTICLE 3. To see if the District will vote to authorize the School Board to apply for, accept and expend, without further action by the School District Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the 1985-86 school fiscal year, provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money and have the approval of the Municipal Budget Committee.

Mr. Foulkes moved the article be accepted as read; seconded by Nancy Ladd. It was a voice vote in the affirmative and the motion was declared adopted.

ARTICLE 4. To see if the School District will vote to adopt and approve the cost items relating to teachers' salaries and benefits as set forth in the latest collective bargaining agreement entered into by the School Board and the Deerfield Education Association for the fiscal years 1985-87 and, raise and appropriate the sum of \$361,348.00 to fund the first year (1985-86) of the said agreement.

The article was moved to be accepted as read by Mr. Foulkes; seconded by Nancy Ladd. It was a voice vote in the affirmative and the article was declared adopted.

ARTICLE 5. To see if the District will vote to establish a capital reserve fund for the financing of the reconstruction of the roof on the middle section of the school and to raise and appropriate the sum of \$10,000.00 to place in such capital reserve fund toward an estimated cost of \$21,000.00.

Mr. Foulkes moved the article be accepted as read; seconded by Waddy Winslow. It was a voice vote in the affirmative and the motion was declared adopted.

ARTICLE 6. To see what sum of money the District will raise and appropriate for the support of schools for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District.

Joe Stone moved the article with the sum of \$1,329,665.26 to include funds previously appropriated; seconded by Waddy Winslow.

The Moderator stated that in keeping with tradition the budget would be taken up section by section.

Section 1100 - Regular Programs

Mr. Stone explained that the Municipal Budget Committee recommended cutting substitute teachers salaries by \$2,000.00 because of the amount previously spent on that item.

Much discussion centered on the out of district tuition paid for high school students. Mr. Foulkes explained that because Deerfield does not have a contract with any one school any student may attend any high school that will accept them regardless of the cost. Joe Stone asked for a sense of the meeting concerning a limited choice of three high schools and letting parents pay the difference if they wish their child to attend another school. The Moderator ruled that Article 8 would be the appropriate time to make such a motion.

Section 1200 - Special Education

Section 1400 - Student Activities

Section 2110 - Pupil Services

Section 2120 - Guidance Services

Section 2132 - Health Services

Mr. Al Upper asked for an explanation of the \$4,000.00 increase in the nurse's salary. Mr. Humphrey stated that the hours had been increased by two hours per day.

Elaine Alexander asked to go back to Section 1200 and asked about the level of staffing for Special Needs and the decrease in out of district tuition. Mr. Blaisdell stated that the level of staffing has remained the same and that out of district tuition has decreased with 11 students being tuitioned out.

Section 2210 - Instructional Service
Section 2220 - Library Services
Section 2290 - Other Staff Services
Section 2310 - General Administration
Section 2400 - School Administration

Mr. William Sanborn asked if there would ever be a ceiling on the principal's salary. Mr. Foulkes stated that there was no salary scale and that the three year contract was for nine per cent each year. The general consensus was that the increase was reasonable in order to keep Mr. Sweet.

Section 2540 - Operation & Maintenance
Section 2550 - Pupil Transportation
Section 2900 - Other Support Services
Section 4000 - Facility Construction
Section 6200 - Federal/Special Funds
Section 2560 - Food Services

Joe Stone moved the question in order to stop debate; seconded by Christian Winslow. It was a vote in the affirmative to stop debate. It was a voice vote in the affirmative and the article was declared adopted.

The meeting recessed from 8:12 p.m. to 8:25 p.m.

ARTICLE 7. To choose Agents or Committees in relation to any subjects embraced in the Warrant.

Mr. Foulkes withdrew this article.

ARTICLE 8. To transact any other business that may legally come before said meeting.

Joe Stone made the following motion: For the gathering here tonite to express the following feeling of those present. The School District of Deerfield will pay the tuition costs for any high school students who attend Coe-Brown Academy, Raymond High School or City of Manchester High Schools. For those students attending other than these receiving high schools, the Town will only be liable for up to the highest tuition charged by the above named schools per student, with the parent of any such student liable for all costs above the highest tuition.

Mr. Humphrey wanted to clarify that this motion could only be in regards to regular education. Jim LaBonte asked if this pertained only to public schools and was informed that this was so.

Mr. Bill Sanborn asked that the motion be amended to grandfather current students. It was a voice vote in the affirmative. Kay Williams seconded this amendment.

Christian Winslow asked if Pembroke Academy shouldn't be included as many of the upcoming students are interested in that school. Maxine Arnold made a motion to amend the motion by including Pembroke Academy as one of four schools receiving our students. Motion was seconded by Cynthia Billings. It was a voice vote in the affirmative.

The main motion now amended reads: The School District of Deerfield will pay the tuition costs for any high school students who attend Coe-Brown Academy, Raymond High School, City of Manchester High Schools or Pembroke Academy. For those students attending other than these receiving high schools, the Town will only be liable for up to the highest tuition charged by the above named schools per student, with the parent of any such student liable for all costs above the highest tuition. All current high school students would be grandfathered.

The Moderator made it known that this was an advisory motion only. It was a voice vote in the affirmative and the motion was declared adopted.

Warren Billings made a motion to adjourn; seconded by Roberta Simoneau. The meeting adjourned at 8:52 p.m. and was declared so by the Moderator.

A true record:

Attest: Karen A. Fowler,
Clerk

BIRTHS REGISTERED IN THE TOWN OF DEERFIELD, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1985

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
Jan. 6	Manchester	Michael John Carnevale, Jr.	Michael John Carnevale	Christy Diane Ries
Jan. 11	Manchester	Carl Daniel Savard	Carl Daniel Savard	Paula Ann Young
Jan. 30	Manchester	Jennifer Lee Shibley	John Edward Shibley	Brenda Lee Burke
Feb. 17	Concord	Kara Winifred Marquis	Roger Alfred Marquis	Amy Winifred Borden
Feb. 18	Manchester	Noel Pike	Paul Arnold Pike	Deborah June Forter
Feb. 21	Manchester	Beau Ryan McHugh	Joseph Paul McHugh	Tammy Jean Downing
Feb. 25	Exeter	Adam Jared Peak	Charles Albert Peak	Lydia Ruth Farr
Mar. 4	Nashua	Abby Ernestine Pelletier	Richard Hector Pelletier	Joyce Ernestine Milligan
Mar. 14	Manchester	Raelene Denise Young	Jeffrey Alan Young	Diann Lynn Delnicki
Mar. 15	Deerfield	Katherine Ann Lord	John G. Lord, Jr.	Jean B. Buky
Mar. 27	Manchester	Thomas Michael Fraser II	Thomas Michael Fraser	Christine Rita LaBonte
Mar. 29	Portsmouth	Emily Sullivan Ottinger	David Lee Ottinger	Lee Ann Sullivan
Apr. 4	Rochester	Christopher Alan Eccleston	William Alan Eccleston	Ravonne Dorcas Tuttle
May 8	Concord	Heather Ree Perkins	Randall Earl Perkins	Daphne Amelia Suss
May 18	Manchester	Stephanie Lynn O'Neal	David Frank O'Neal	Ruth Dianne Brown
May 26	Deerfield	Carly Hickey	Thomas Arthur Hickey	Kristin Recheal Campbell
June 5	Manchester	Alexandra Sharyn O'Neil	Gary Martin O'Neil	Linda Marion Kean
June 6	Manchester	Ryan David Berger	Robert David Berger	Carol Susan Kristin
June 11	Manchester	Jack Henry Higgins	Terrence Rowe Higgins	Sheila Anne Fennessy
June 17	Manchester	Rebecca Mary Spindel	Robert Raymond Spindel	Mary Linda Jablonski
July 5	Concord	Kevin Steven Lenehan	Gary Steven Lenehan	Janice Kay Grzywacz
July 9	Deerfield	Richard Joseph Mailhot	Richard Joseph Mailhot	Karen Muriel Wheeler
July 12	Manchester	Trista Lea Coulter	Lawrence Theodore Coulter	Cathy Lea Ranfos
July 19	Manchester	Lillian Jane Sutton	John Collin Sutton	Cynthia Louise Warakomski
Aug. 22	Manchester	Kathryn Elizabeth Legerberg	Carroll H. S. Legerberg	Cerole Jeanne Rohde
Aug. 23	Concord	Erin Brearley	Barry Lee Brearley	Gay Leone
Aug. 31	Dover	Craig Michael Shillabert	Russell Scott Shillabert	Nancy Ann Wrage
Sept. 6	Manchester	Benjamin Kelley	George Fairfield Kelly IV	Debra Catherine Smith
Sept. 12	Manchester	Brandy Lynn Merrill	Steve Arthur Merrill	Diana Lynn Haskell
Oct. 3	Manchester	Jennifer Perkins Sweet	William James Sweet	Jacqueline Elliot Johnson
Oct. 26	Manchester	Natasha Elise Ravesi	Mark Kenneth Rioux	Allison Maria Ravesi
Oct. 28	Concord	Kimberly Briand Black	Michael Mark Black	Debra Mae Fontbriand
Oct. 29	Concord	Brendan Avery O'Donnell	Daniel Brian O'Donnell	Ellen Elizabeth Slutz
Nov. 3	Portsmouth	Sara Wolfesen Butterfield	Robert David Butterfield	Vida Nichols Richardson
Nov. 12	Manchester	Robert Clinton French III	Robert Clinton French, Jr.	Donna Katherine Lambert
Dec. 4	Manchester	Rachel Elizabeth Nelson	Michael Neil Nelson	Judith Ann Hill
Dec. 9	Concord	Brian Paul Campelia	Paul Everard Campelia	Deborah Jean Holmes
Dec. 22	Concord	Colby Ryan Chauvette	Ronald Noel Chauvette	Diane Irene Chaput

MARRIAGES REGISTERED IN THE TOWN OF DEERFIELD, N.H.
 FORE THE YEAR ENDING DECEMBER 13, 1985

Date of Marriage	Name of Groom and Bride	Residence at Time of Marriage
Feb. 23, 1985	Francis G. Warner - Christine A. Witham	Deerfield
Apr. 27, 1985	Bryan S. Riddell - Marie R. Noel	Deerfield
May 11, 1985	Daniel T. Clacherty - Marie J. Conway	Manchester Deerfield
May 19, 1985	Charles L. Ferguson - Diane Eaton	Deerfield
May 25, 1985	Roland C. Folsom - Roxanne H. Grant	Deerfield
June 1, 1985	Brad C. Forsing - Lauri Ann M. Richardson	Raymond Deerfield
June 15, 1985	Frederick W. Potter - Bonnie L. Pannell	Deerfield
June 22, 1985	Steven T. Piwowarczyk, Jr. - Bridget A. Jackson	Deerfield
June 22, 1985	James M. Walker II - Virginia R. Wheeler	Deerfield
June 29, 1985	Raymond S. Gardner - Linda A. Anderson	Deerfield
July 5, 1985	Ernest A. Higgins - Rose M. Spooner	Deerfield
July 13, 1985	Donald A. Stevens - Susan K. Arnold	Deerfield
July 13, 1985	Donald R. Wyman - Lynda Jean Cassier	Northwood Pittsfield
July 27, 1985	Stephen W. Garczynski - Theresa M. Young	Northwood Deerfield
Aug. 3, 1985	Dennis K. Kimball - Kim M. Sestito	Deerfield
Aug. 10, 1985	George A. Putnam - Dorothea M. Rollins	Deerfield
Aug. 16, 1985	Richard C. Houlne - Peggy S. Pitman	Deerfield
Aug. 17, 1985	Mark M. Young - Patricia L. Twombly	Manchester Deerfield
Aug. 24, 1985	David H. Bownes - Cheryl A. Sessions	Deerfield
Aug. 24, 1985	Daryl B. Grant - Lynn G. Cole	Deerfield
Aug. 24, 1985	Frederick J. Lombard - Denise G. Tessier	Candia Deerfield
Sept. 7, 1985	Carmen F. Szelest - Janice M. LaDuke	Deerfield
Sept. 14, 1985	Michael D. Emal - Deborah A. Flanders	Tabernash, Col.
Sept. 21, 1985	James E. George - Diane D. Desfosses	Deerfield
Oct. 12, 1985	James T. Alexander, Jr. - Pamela J. Wenzel	Deerfield
Oct. 26, 1985	Robert W. Averell - Donna L. Biron	Manchester Deerfield
Nov. 16, 1985	Paul R. Murphy - Amy J. Dearborn	Manchester Salem
Nov. 29, 1985	Harold V. Stracham - Janet K. Woodruff	Deerfield Groton, Ma.

I hereby certify that the

DEATHS REGISTERED IN THE TOWN OF DEERFIELD, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1985

Date of Death 1985	Place of Death	Name of Deceased	Name of Father	Name of Mother
Jan. 18	Manchester	Marcel D. Beaugregard	Domino Beaugregard	Alice Brouillette
Feb. 3	Exeter	George Harold Elliott	George H. Elliott	Jessie I. Howes
Mar. 27	Deerfield	Nancy Belle Stevens	Washington Tilton	Ann E. Stiles
Apr. 18	Manchester	Paul R. Phillips	Glenn Phillips	Mary Crowder
Apr. 6	Brentwood	Hazel Warren	James Hicks	Lavinia Briton
May 26	Pittsburg	Theresa M. Stanley	Michael Sheehan	Lillian Nagle
June 20	Concord	Hollis W. Ambrose	William Ambrose	Alice White
July 10	Deerfield	Fercy Chester Tomilson	James R. Tomilson	Alice Tomilson
Aug. 6	Hanover	Annie Frances Stevens	William H. O'Neal	Nellie B. McDonald
Nov. 3	Deerfield	Bronislaus W. Kozlowski	Felix Kozlowski	Agnes Zdanowicz
Nov. 22	Deerfield	Stephen J. Varney	John Varney	Unknown
Dec. 6	Deerfield	Ralph Kelley Ames, Sr.	Earl Ames	Edna Kelley
Dec. 31	Deerfield	Alice M. Landry	Louis Cloutier	Marie St. Laurent
		Mary Zucker	Herman Zucker	Elizabeth Conroy
Brought for Burial				
Dec. 15, 1984	York, Me.	Paul J. Huseey		
Jan. 24, 1985	Exeter	Lois Ella Tilton		
Mar. 1, 1985	Manchester	Grace L. McNeil		
Apr. 11, 1985	Manchester	Charles Albert Childs, Jr.		
Apr. 22, 1985	Concord	Charles M. Noyes, Sr.		
May 17, 1985	Manchester	Henry V. Matulaitis, Jr.		
July 27, 1985	Manchester	William F. Tuttle, Sr.		
Sept. 8, 1985	Danvers, Ma.	Evelyn L. Underwood		

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Ruth S. Sanborn
Town Clerk

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, C.P.A.
Stephen D. Plodzik, P.A.
Robert E. Sanderson, P.A.

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

Members of the
Board of Selectmen
Town of Deerfield
Deerfield, New Hampshire

April 26, 1985

April 26, 1985

To the Members
of the Board of Selectmen
Town of Deerfield
Deerfield, New Hampshire

Dear Members of the Board:

We have examined the combined financial statements of the Town of Deerfield for the year ended December 31, 1984, and have issued our report thereon dated April 26, 1985. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town of Deerfield is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation, made for the limited purpose described in the first paragraph, would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Deerfield taken as a whole.

As a result of such review and in an effort to be of assistance to the Town, we are submitting for your consideration a number of comments and recommendations intended to improve operations and internal control. We recognize that practical considerations are an important factor in instituting changes as a result of our comments and recommendations. The Town must weigh the possible additional costs of such changes against the risks inherent in the present procedures and systems.

We wish to take this opportunity to express our appreciation for the cooperation we received from Town officials and employees during the course of our examination.

Very truly yours,

Carri Plodzik Sanderson

DECEMBER 31, 1984

1. General Accounting Records

A. Bookkeeping System

The financial records maintained by the Town consist basically of single-entry cash receipts and disbursement journals. For the most part the system is designed for recording cash transactions only. Interim and year-end financial reports, required to be prepared in accordance with generally accepted accounting principles and State requirements, are very difficult to prepare from this system.

Because the Town does not have an annual independent audit, as part of our certified examination covering the year ended December 31, 1984, we are required to review and confirm the ending balance sheet figures at December 31, 1983. We made adjustments of \$17,943 to the previously reported surplus at December 31, 1983. Also, we made adjustments of \$117,657 to the surplus as indicated in the Town report as of December 31, 1984, as shown below:

	December 31, 1983	December 31, 1984
Fund Balance (surplus) as reported	\$105,750.	\$207,791
Audited Fund Balance (surplus)	87,807	90,134
Variance to Actual	\$ 17,943	\$117,657

If the State of New Hampshire Department of Revenue Administration were to utilize a large portion of the original surplus figure as reported in the 1984 Town report to set the 1985 tax rate, the Town could easily be in a deficit position at the end of 1985. Also, the 1984 property tax warrant was undercommitted by approximately \$48,000 due to an error in reporting total taxable valuation to the State. In setting the tax rate, approximately \$2,426,900 of Town-owned property, which is non-taxable, was included in the valuation figure.

The present manual bookkeeping system is outdated. Until such time as the Town wishes to consider data processing as an alternative to the present system, a one-write bookkeeping system should be utilized. As the mechanics of such a system provide for simultaneous recording of a check, journal and ledger card in one operation, it would be more efficient than the present system and considerably less costly than a computer system.

DECEMBER 31, 1984

B. Monthly Reconciliation of Records

The Selectmen's record of cash expenditures disagreed in total by approximately \$2,500 with the Treasurer's report for the year ended December 31, 1984. We expended an additional amount of audit time in locating the discrepancy. Also, the Selectmen's cash receipt book was only maintained through November. There were no entries for December as we were advised that this was due to the Treasurer's report not being filed timely. In order to assure the accuracy of internal financial reports throughout the year, we suggest that the Selectmen's and Treasurer's records be reconciled monthly and any discrepancies be corrected immediately.

The following additional observations and comments indicate the need for improvement in the internal accounting controls.

C. Timely Deposits

Deposits are not being made on a timely basis, causing a considerable loss of interest income, and possible exposure to theft or accidental loss. We noticed instances wherein cash and checks were in four separate trays in the Selectmen's office, in full view of the public. Also, three checks from the State, dated in January 1985, totaling approximately \$9,000, were found during the audit.

In as much as the Tax Collector also functions as Secretary to the Selectmen and is the only full-time person in the office, we suggest that this individual be authorized to make daily deposits directly to the general fund checking account. We noted that the Tax Collector maintains a non-interest bearing checking account for the deposit of all tax receipts. From this account, checks are drawn periodically and paid over to the Treasurer. By depositing all receipts daily to the Town's investment checking account, maximum interest will be earned without the present time delay.

D. Safeguarding of Town Records

The Town's bookkeeping records, including the tax warrants and cash journals, are not protected from fire or theft. If there was a disaster, it would be extremely difficult to recapture the information contained in these records.

It is our understanding that the Town Hall does contain a safe on the ground floor. While it may be very inconvenient for the Tax Collector/Secretary to do so, we nevertheless strongly suggest that all tax warrants, Selectmen's cash journals and other current documents, be placed in the safe after closing hours.

DECEMBER 31, 1984

We did note that the Town voted to appropriate \$5,000 from Federal Revenue Sharing funds into a Capital Reserve Fund, earmarked for Town offices. Based on what we observed with regard to records security, along with Federal handicapped regulations dealing with building accessibility, improved Town office physical structure should be a priority.

Overall, the Town is extremely fortunate to have very capable officials available and expending a great deal of time managing the various financial affairs of the Town. We do, however, feel that there is a void in the area of technical expertise in fund accounting and related financial reporting. An annual audit would alleviate part of this void, and we do suggest that the Town have an annual independent audit. Besides performing the audit function, the auditors would be available to assist Town employees and officials throughout the year in support of bookkeeping and management problems.

2. Treasurer's Duties

In addition to maintaining the required Treasurer's cash book, the Treasurer has maintained payroll records in order to prepare payroll tax returns, year-end wage information returns and generally account for the Town employees' payroll. Because of criticism from the State Agency with regards to late filing and errors in reports, the Selectmen's secretary did prepare some of the monthly reports to the State commencing in 1984.

In a letter dated June 13, 1984 from an internal auditor for the State Division of Welfare, the Selectmen were advised that due to lack of adherence to State payroll reporting requirements, the Town would be assessed interest. Our conversation with the State Agency disclosed that the year-end report due in January was filed by the Treasurer in April.

The State Statutes (R.S.A. 41:29) covers the duties of Town Treasurer. We believe that they (duties) do not include the payroll function presently being performed and recommend that the Selectmen's secretary assume the responsibility for all payroll record-keeping and reporting. This would also probably alleviate the reporting problems to the various agencies.

We have made certain recommendations to the Treasurer with regards to record-keeping and include them here for completeness.

1. Instead of recording each individual check in the cash book, only signed (Selectmen's approved) manifests need to be recorded. This means that with regard to payroll manifests, the net payroll should be shown on the manifest for recording purposes by the Treasurer.
2. The Treasurer should show the month and day of receipt and the date and amount of deposit as prescribed by the columnar headings of the cash book.

DECEMBER 31, 1984

3. Once approved, the Treasurer should disburse the bank drafts immediately. If there is any further criticism from vendors regarding late payment of bills occurring because of late mailing, we would then suggest that the Selectmen's secretary assume responsibility for the mailing of the bank drafts.

4. The monthly Treasurer's report should be filed on a timely basis, at least within a period of three days after receiving the monthly bank statement and reconciling the account. Monthly reports should also cover all funds in the Treasurer's custody.

5. Checks returned because of insufficient funds should be immediately brought to the attention of the Town official who collected the money. We removed approximately \$5,000 of old checks returned for insufficient funds, \$4,000 of which were prior to 1980.

3. Trust Funds

A. Capital Reserve Fund - Conservation Commission

The Trustees of Trust Funds have in their custody a Conservation Commission fund under capital reserve funds. Excess funds remaining from appropriated amounts at year-end are added to the fund.

The State Department of Revenue Administration, in quoting the Statutes covering the administration of such a fund, has given the opinion that the unexpended appropriations placed in a conservation fund should be in the hands of the Town Treasurer. Expenditures from the account would require the approval of the Selectmen as well as that of the Conservation Commission.

B. Capital Reserve Fund - Highway Equipment Fund

Under Article No. 1 of the 1977 Town Meeting, the Town established a Highway Equipment Capital Reserve Fund, requiring the Selectmen to contribute annually to the funds as follows:

- "1. All unencumbered surplus funds appropriated for, but not used for, the maintenance of highway equipment.
2. An amount per hour, as determined by the Selectmen, but not less than \$3.00 per hour, for each hour of use of the Town's highway equipment."

We suggest that the Selectmen contact either Town Counsel or the State Department of Revenue Administration regarding the legality of the article in binding future Boards of Selectmen beyond the initial year voted. We suggest the article above be approved annually by the Town Meeting as, in our opinion, the only way a Town can commit subsequent Boards of Selectmen for the expenditure of funds is through the issuance of long-term bonds or notes in accordance with the provisions of the Municipal Finance Act (R.S.A. Chapter 33).

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1984

4. Yield Tax Security Deposits

At present there is no accountability for yield tax security deposits. There is a separate savings account maintained. However, because the passbook began with a balance forward as of January 13, 1987 of \$4,298, it was not practicable to determine the separation of principal and interest in the fund as of December 31, 1984. We have made a listing of additions and deductions to this fund in 1984, and \$310 was deposited to the general fund checking account during the year.

The Treasurer should maintain a record of all receipts (by date and name) and all disbursements from the fund. Also, as stated previously, a monthly report covering the fund activity should be filed with the Selectman.

5. Uncollected/Unredeemed Taxes

We noted that there were uncollected taxes at December 31, 1984 for the following prior year levies:

Tax Type	Levies of:		
	1983	1982	1981
Property	\$ 682.13	\$ 333.40	\$ 36.08
Resident	1,084.00	210.00	540.00
Yield	711.06	583.02	289.73
Total	\$2,477.19	\$1,126.42	\$865.81
			\$190.00

We suggest if some of these taxes are uncollectable, that abatements should be issued by the Selectman to the Tax Collector. Otherwise, the Tax Collector should follow recommended collection procedures in accordance with State Statutes.

There were unredeemed taxes from the tax sales on account of the tax levies of 1981 and prior years as follows:

Levy of	Amount
1981	\$5,766.11
1980	1,426.82
1979	360.77
1978	126.34

Inasmuch as the two year period provided by law, in which redemptions from tax sales may be made, has expired on all of these unredeemed taxes, the Tax Collector should deed all of the properties represented by these unredeemed tax liens to the Town.

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1984

6. Police Department Receipts

We noted that monies received by the police department in 1984, such as pistol license fees, were not remitted to the Town for the custody of the Town Treasurer. Instead apparently, monies were deposited to a police department auxiliary fund account.

R.S.A. 159:6 states that fees received for pistol permits shall be for the use of the law enforcement department of the Town. However, the State Statutes still provide that the Treasurer shall have custody of all monies belonging to the Town (R.S.A. 41:29). We do recommend that the police department remit all funds to the Town in order to be expended and audited in accordance with all other Town funds.

7. Fire Department Funds

Overall, there is good control over the expenditure of fire department funds, as all bills are approved by three members of the executive committee. However, we do offer the following recommendations as a result of our audit of these funds:

- A. We noted that funds are kept in a non-interest bearing account. We recommend that the Treasurer consider establishing a NOW checking or similar account which pays interest monthly.
- B. Deposits are not always timely. For example, a receipt for \$8,000 dated December 18, was deposited January 2. If an interest bearing account is utilized, timely deposits will increase the amount of interest earned.

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, C.P.A.
Stephen D. Plodzik, P.A.
Robert E. Sanderson, P.A.

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Concord, New Hampshire 03301
Telephone: 603-225-6996

To the Members of
the Board of Selectmen
Town of Deerfield
Deerfield, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Deerfield, New Hampshire as of and for the year ended December 31, 1984, as listed in the table of contents. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Deerfield, New Hampshire at December 31, 1984, and the results of its operations for the year then ended, in conformity with generally accepted government accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Deerfield, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

April 26, 1985

Carri - Plodzik - Sanderson

TOWN OF DEERFIELD
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1984

	Governmental Fund Types	Special Revenue	Fiduciary Fund Type Trust Funds		Account Groups General Long-Term Debt	Totals (Memorandum Only) December 31, 1984
ASSETS						
Cash						
Investments, At Cost	\$330,686	\$ 74,077	\$243,672			\$ 648,435
Receivables		24,958	34,921			59,879
Taxes	444,080					
Accrued Interest		1,903				444,080
Due From Other Governments	2,644	4,231				1,903
Due From Other Funds	19,195					6,875
Prepaid Expenses						24,875
Retirement of General Long-Term Debt		2,606	5,680			2,606
TOTAL ASSETS	<u>\$796,605</u>	<u>\$107,775</u>	<u>\$284,273</u>	<u>10,000</u>	<u>\$10,000</u>	<u>\$1,198,653</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$ 1,301	\$ 710	\$			\$ 2,011
Accrued Interest Payable	3,483					3,483
Yield Tax Security Deposits	3,807		6,947			3,807
Due To Other Governments	599,146		12,000			606,093
Due To Other Funds	212	7,195				19,407
Notes Payable - Long-Term				10,000		10,000
Notes Payable - Tax Anticipation	75,000					75,000
Total Liabilities	<u>\$799,949</u>	<u>7,905</u>	<u>18,947</u>	<u>10,000</u>		<u>716,801</u>
Fund Equity						
Fund Balances						
Reserved For Encumbrances (Note 1E)	26,522					26,522
Reserved For Endowments			112,246			112,246
Unreserved		90,134	153,080			153,080
Designated For Capital Acquisitions (Note 4)		116,656	99,870			190,004
Undesignated			99,870			481,852
Total Fund Equity	<u>\$796,605</u>	<u>\$107,775</u>	<u>\$284,273</u>	<u>\$10,000</u>		<u>\$1,198,653</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT B
 TOWN OF DEERFIELD
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For The Fiscal Year Ended December 31, 1984

	Governmental Fund Types		Totals (Memorandum Only) December 31, 1984
	General	Special Revenue	
<u>Revenues</u>			
Taxes	\$ 1,356,427	\$ 21,597	\$ 1,378,024
Intergovernmental Revenues	100,883		100,883
Licenses and Permits	103,653		103,653
Charges For Services	1,255		1,255
Miscellaneous	20,939	13,816	34,755
Other Financing Sources	17,000	19,097	36,097
Interfund Transfers			
<u>Total Revenues and Other Sources</u>	<u>1,600,157</u>	<u>54,510</u>	<u>1,654,667</u>
<u>Expenditures</u>			
General Government	109,691		109,691
Public Safety	57,962	20,669	78,631
Highways, Streets, Bridges	118,896		118,896
Sanitation	17,543		17,543
Health	12,833		12,833
Welfare	7,202		7,202
Culture and Recreation	8,776	3,967	12,743
Debt Service	10,000		10,000
Principal	5,007		5,007
Interest	38,461	7,998	46,459
Capital Outlay			
Other Uses			
Interfund Transfers	30,680	5,000	35,680
Intergovernmental Transfers	1,159,090		1,159,090
<u>Total Expenditures and Other Uses</u>	<u>1,576,141</u>	<u>37,634</u>	<u>1,613,775</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>24,016</u>	<u>16,876</u>	<u>40,892</u>
<u>Fund Balances - January 1</u>	<u>92,640</u>	<u>82,994</u>	<u>175,634</u>
<u>Fund Balances - December 31</u>	<u>\$ 116,656</u>	<u>\$ 99,870</u>	<u>\$ 216,526</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF UDESKILL
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General and Special Revenue Fund Types
 For The Fiscal Year Ended December 31, 1984

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	\$1,380,559	\$1,356,427	(\$24,132)	\$	\$	\$	\$1,380,559	\$1,356,427	(\$24,132)
Intergovernmental Revenues	99,453	100,883	1,430	5,000	21,597	16,597	104,453	122,480	18,027
Licenses and Permits	73,200	103,653	30,453				73,200	103,653	30,453
Charges For Services	1,500	1,255	(245)				1,500	1,255	(245)
Miscellaneous	19,730	20,939	1,209		13,816	13,816	19,730	34,755	15,025
Other Financing Sources									
Interfund Transfers	17,000	17,000		18,000	19,097	1,097	35,000	36,097	1,097
Total Revenues and Other Sources	<u>1,591,442</u>	<u>1,600,157</u>	<u>8,715</u>	<u>23,000</u>	<u>54,510</u>	<u>31,510</u>	<u>1,614,442</u>	<u>1,654,667</u>	<u>40,225</u>
Expenditures									
General Government	150,319	109,691	40,628				150,319	109,691	40,628
Public Safety	57,788	57,962	(174)				75,788	78,631	(2,843)
Highways, Streets, Bridges	125,000	118,896	6,104	18,000	20,669	(2,669)	125,000	118,896	6,104
Sanitation	14,600	17,543	(2,943)				14,600	17,543	(2,943)
Health	13,352	12,833	519				13,352	12,833	519
Welfare	11,000	7,202	3,798				11,000	7,202	3,798
Culture and Recreation	10,443	8,776	1,667		3,967	(3,967)	10,443	12,743	(2,300)
Debt Service									
Principal	10,000	10,000					10,000	10,000	
Interest	13,200	5,007	8,193				13,200	5,007	8,193
Capital Outlay	62,333	38,461	23,872		7,998	(7,998)	62,333	46,459	15,874
Other Uses									
Interfund Transfers	20,000	30,680	(10,680)	5,000	5,000		25,000	35,680	(10,680)
Intergovernmental Transfers	1,159,090	1,159,090					1,159,090	1,159,090	
Total Expenditures and Other Uses	<u>1,667,125</u>	<u>1,576,141</u>	<u>70,984</u>	<u>23,000</u>	<u>37,634</u>	<u>(14,634)</u>	<u>1,670,125</u>	<u>1,613,775</u>	<u>56,350</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses (Note 1D)	(55,683)	24,016	79,699				(55,683)	40,892	96,575
Fund Balances - January 1	<u>92,640</u>	<u>92,640</u>		<u>82,994</u>	<u>82,994</u>		<u>175,634</u>	<u>175,634</u>	
Fund Balances - December 31	<u>\$ 36,957</u>	<u>\$ 116,656</u>	<u>\$79,699</u>	<u>\$82,994</u>	<u>\$99,870</u>	<u>\$16,876</u>	<u>\$ 119,951</u>	<u>\$ 216,526</u>	<u>\$96,575</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Trust Funds
 For The Fiscal Year Ended December 31, 1984

	<u>Expendable</u>	<u>Trust Funds</u>	<u>Nonexpendable</u>	<u>Capital Reserve Funds</u>	<u>Totals</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1984</u>
<u>Revenues</u>					
<u>New Funds</u>					
Interest and Dividend Income	\$ 9,810	\$ 1,600		\$ 11,362	\$ 1,600
Capital Gains		2,451			21,152
					<u>2,451</u>
<u>Other Financing Sources</u>					
Interfund Transfers				<u>31,698</u>	<u>31,698</u>
<u>Total Revenues and Other Sources</u>	<u>9,810</u>	<u>4,051</u>		<u>43,060</u>	<u>56,901</u>
<u>Expenditures</u>					
Cemetery Care	614				614
Church Funds	298				298
<u>Other Uses</u>					
Interfund Transfers	<u>3,612</u>			<u>12,000</u>	<u>15,612</u>
<u>Total Expenditures and Other Uses</u>	<u>4,524</u>			<u>12,000</u>	<u>16,524</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>5,286</u>	<u>4,051</u>		<u>31,040</u>	<u>40,377</u>
<u>Fund Balances - January 1</u>	<u>44,898</u>	<u>58,011</u>		<u>122,040</u>	<u>224,949</u>
<u>Fund Balances - December 31</u>	<u>\$50,184</u>	<u>\$62,062</u>		<u>\$153,080</u>	<u>\$265,326</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT E
TOWN OF DEERFIELD
Combined Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For The Fiscal Year Ended December 31, 1984

	Fiduciary Fund Types
	<u>Nonexpendable</u>
	<u>Fund</u>
<u>Sources of Working Capital</u>	
Operations	\$1,600
Net Funds	2,451
Capital Gain Dividends	<u>2,451</u>
<u>Total Sources of Working Capital</u>	<u>4,051</u>
<u>Net Increase in Working Capital</u>	
	<u>\$4,051</u>
<u>Elements of Net</u>	
<u>Increase in Working Capital</u>	
Cash	\$1,600
Investments	<u>2,451</u>
<u>Net Increase in Working Capital</u>	<u>\$4,051</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

December 31, 1984

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Volunteer Fire Department and Philbrick James Library funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on

their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust funds are accounted for using the accrual basis of accounting.

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of a beginning fund balance to achieve that end. In 1984, the beginning fund balance was applied as follows:

Unreserved fund balance to reduce tax rate	\$50,850
Beginning fund balance reserved for encumbrances	<u>4,833</u>
Total Use of Beginning Fund Balance	<u>\$55,683</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

<u>General Fund</u>	
Master Plan	\$ 7,000
Freezes Pond Bridge	12,000
Pleasant Lake Sluice Way	3,000
Soldiers' Memorial Building	2,500
Survey of Town Property	<u>2,022</u>
<u>Total Encumbrances</u>	<u>\$26,522</u>

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of request or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate sick leave at a rate of one sick day per month up to ten days per year.

Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Deerfield School District and Rockingham County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1984, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Deerfield annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity as December 31, with collections which are intended to finance these payments through June 30 of the following year.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as the overlay. All abatements and refunds are charged to this account. The amount raised in 1984 was \$28,379 and expenditures amounted to \$6,825.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1984, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$19,195	\$ 212
Special Revenue Funds		5,000
Federal Revenue Funds		2,195
Philbrick James Library	5,680	12,000
<u>Trust Funds</u>		
<u>Total</u>	<u>\$24,875</u>	<u>\$19,407</u>

The difference in receivables and payables occurs because of a cash transfer from the general fund dated December 31, but recorded in the trust funds as a 1985 transaction. The amount was \$5,468.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1984.

General Obligation Debt

Long-term Debt Payable January 1, 1984	\$20,000
Long-term Debt Retired	<u>10,000</u>
Long-term Debt Payable December 31, 1984	\$10,000

Long-term debt payable at December 31, 1984, is comprised of the following individual issue:

General Obligation Debt

\$20,000 1983 TRA Notes due in annual installments of \$10,000 through December 31, 1985; interest at 7%	\$10,000
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The debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - CAPITAL PROJECTS FUND

Bonds/ Notes Authorized - Unissued

Bonds or notes authorized - unissued at December 31, 1984, are as follows:

<u>Town Meeting</u>	<u>Article No.</u>	<u>Amount Authorized</u>	<u>Purpose</u>
March 8, 1983	5	\$39,300	Reconstruction of Cotton Road Bridge

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984NOTE 4 - CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustees of Trust Funds at December 31, 1984, are as follows:

<u>Purpose</u>	<u>Amount</u>
Highway Equipment	\$ 80,552
Police/Fire Auto Equipment	23,374
Cemetery - Capital Improvements	9,037
Property Revaluation	7,963
Bridges Improvements	25,396
Competition Commission	1,581
Town Offices	5,179
<u>Total</u>	<u>\$153,080</u>

NOTE 5 - TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1984, are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Care	\$49,103	\$49,956
Library	10,322	158
Church	2,637	70
<u>Total</u>	<u>\$62,062</u>	<u>\$50,184</u>

In addition to the above, the trustees hold school trust funds totaling \$6,947 which are listed on the financial statements as Due to Other Governments.

